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PROVINCIAL GOVERNMENTS
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INTRODUCTION

This publication presents financial statistics of provincial governments in Canada for the fiscal years ended nearest December 31, 1949. The actual dates of fiscal year ends were: Nova Scotia, November 30, 1949; New Brunswick, October 31, 1949; all other provinces March 31, 1950. Exceptions to the above occur in a few instances in the case of a Provincial Board, Commission or other Fund.

Bureau reports on provincial government finances are designed to provide national totals and comparative statistics which are basically consistent and uniform in nature as between provinces, to the greatest extent possible. Individual provinces, however, differ greatly in scale, organization and nature of responsibilities. Their financial structures and accounting and reporting practices also vary considerably. Thus figures drawn from their Public Accounts and other official reports must be recast or designated differently in many instances for reporting in terms of standard statistical categories. Because of this it may be well to refer briefly to some of the areas wherein incomparabilities exist and the reason for adjustment of differences between the official reports and the statistics herein published.

The Bureau figures have wider coverage than what may be included in the main financial statements in any one province. In order to arrive at comparative revenues and expenditures, transactions of "special" funds or funds shown as "trust" accounts, which are not reflected in the main financial statements of provincial records, are consolidated with the latter in these statistics. Deductions from revenues or expenditures, as the case may be, such as in respect of subsidies, recoveries or charges for services rendered, or refunds, vary as between provinces, and these have to be dealt with as uniformly and consistently as possible to achieve the maximum degree of interprovincial comparability in the statistical totals. Similarly, in some instances it is necessary, for purposes of comparability, to include in the statistical totals amounts which are charged or credited to surplus or reserves in provincial accounts. The purchase and sale of supplies or other commodities, constituting basically trading operations and the treatment of profits or losses on operations of working capital funds are not reflected uniformly by all provinces in their main revenue and expenditure statements. Thus, these are adjusted to a uniform basis of treatment and brought into the statistical tables where omitted. Revenues from liquor control also require recasting in the statistical tables to achieve a uniform presentation, such as between taxes, privilege, licence and permit fees, fines, trading profits resulting from the operation of the government-owned retail liquor outlets and confiscations. (These are summarized in table 27.)

There is no standard definition or concept applied by all provinces in distinguishing between "current or ordinary" and "capital" revenues and expenditures, which again requires transfers as between these funds for statistical purposes. However, it has not yet been possible to provide completely comparable statistics in this regard for "current or ordinary" expenditures (i.e. exclusive of expenditures of a capital nature) and table 4 on page 4 should be interpreted accordingly.

It should be clearly understood that the difference between total revenue and expenditure, as shown in the following related tables does not necessarily represent funds freely available for current purposes, because part of these funds may be set aside in specific reserves which in some cases can be used only in accordance with relative provincial legislation.

In presenting statistics of provincial assets and liabilities, adjustments and changes in the designation of items are necessary to present these data uniformly. Thus, the tables on debt and assets off-setting debt appearing in this report, (tables 8 and 9), will not agree in total, or in detail in some instances, with the balance sheet figures appearing in provincial Public Accounts. Differences in the definition of "trust" funds, which are omitted from the statistics, vary between provinces, as also does the extent and manner in which assets and liabilities of "special" and working capital funds are reflected in the provincial balance sheet statements. The showing of reserves in relation to applicable assets, and of sinking funds, differs in the provincial statements. There are also differences in the manner in which the province's equity or interest in subsidiary enterprises, such as hydro-electric power systems, government telephone systems and liquor control enterprises, is reflected in the Public Accounts' balance sheets. In some instances the actual assets and liabilities of these enterprises are included in the provincial balance sheet figures. In others, the relationship of the enterprise accounts to the general accounts of the government is shown in the balance sheet of the latter at only the amount of loans and advances outstanding. This latter basis is followed for statistical purposes.

As a consequence of these considerations, it will be readily recognized and appreciated why the figures in this publication vary, in some instances considerably, from official statements and provincial Public Accounts. However, this should not be construed as a reflection of inaccuracies in the latter as the official provincial figures must of necessity conform to legal or statutory requirements governing the accounting and reporting of provincial finances. It is generally recognized and accepted as a natural consequence of the different purposes served by the two types of reports that adjustments and re-arrangement of data in official published reports of governing bodies are necessary for statistical presentation and economic analysis. Details of the adjustments and differences between the basic statistics in this report and the corresponding data as it appears in the provincial Public Accounts are given in reconciliation tables which appear on pages 14 to 16. The more important variations from provincial practice are also contained in the explanatory comment which follows.

The data was compiled from reporting statements prepared for this purpose by officials of provincial governments and supplemented by information given in the Public Accounts and other official government documents. The cooperation of all concerned in supplying the necessary information is gratefully acknowledged.

EXPLANATORY COMMENTTABLES 1 and 2 - GROSS COMBINED GENERAL AND CAPITAL REVENUE
AND EXPENDITURE

These tables include transactions of (a) provincial capital accounts, (b) provincial ordinary or current accounts, and (c) certain trust accounts and special or administrative funds, the operations of which are accounted for separately by provincial governments. A list of the latter accounts or funds is to be found in the narrative dealing with table 11.

Capital account revenue of a capital nature included in table 1 may be determined by deducting "gross general revenue" as shown in table 3 from the combined figures shown in this table.

To determine the amount of capital account expenditure of a capital nature included in table 2, deduct "gross general expenditure" shown in table 4 from the figures shown in this table. It should be noted however, that expenditures out of capital account do not include all of the expenditures of a capital nature since amounts expended on construction or acquisition of assets such as highways, public buildings, or equipment may be provided out of ordinary account appropriation and are not always identifiable from other expenditures included in table 4.

TABLES 3 and 4 - GROSS GENERAL REVENUE AND EXPENDITURE

These tables are intended to represent what is commonly referred to as "current or ordinary" revenues and expenditures, but adjusted for purposes of interprovincial comparability. These adjustments or changes in the provincial Public Account figures are summarized and reconciled with the Public Accounts totals in tables 11 and 12.

It has not been possible to exclude from table 4 expenditures of a capital nature which are charged to provincial ordinary account and as these vary sometimes considerably, both as between provinces as well as from year to year, the comparative value of the data is affected accordingly. For this reason, the "combined" presentation in table 2 provides a more valid and useful basis for interprovincial comparison.

It should be noted that liquor revenues are divided in table 3 among items 5, 14, 20, 29 and 31, according to the nature or basis of the sources from which obtained. Complete liquor revenues from all sources are summarized in table 27.

Taxation revenues, in table 3, are analysed according to the major sources common to most provinces. Item 12, "Other Taxes" consists of the following:

<u>OTHER TAXES</u>		\$000's
<u>Newfoundland</u>		
Tax on Landed Cables		72
<u>Nova Scotia</u>		
Fire Prevention Act	16	
Public Utilities Act	<u>40</u>	56
<u>New Brunswick</u>		
Insurance Act	10	
Labour Fund (in lieu of labour on roads)	1	
Tax on Pole Lines	1	
Fire Prevention Act	<u>20</u>	32
<u>Quebec</u>		
Security Transfer	601	
Property Transfer	34	
Fire Prevention Tax	<u>80</u>	715
<u>Ontario</u>		
Fire Marshal Act	133	
Insurance Premiums	5	
Security Transfer	938	
Land Transfer	<u>1,361</u>	2,437
<u>Manitoba</u>		
Fire Prevention Act		20

Saskatchewan

Fire Prevention Fund	62	
Hospital Insurance Premiums	<u>5,811</u>	5,873

Alberta

Increment Tax	757	
Fire Prevention Act	<u>29</u>	786

British Columbia

Poll Tax	88	
Hospital Insurance Premiums	<u>10,660</u>	10,748

TABLE 5 - ANALYSIS OF SPECIFIED ITEMS OF GROSS COMBINED
GENERAL AND CAPITAL EXPENDITURE

This table gives a further breakdown of the detail included under the major functions of expenditure shown in tables 2 and 4. As discussed under table 2, it should be kept in mind that the figures presented in this table as "capital" expenditures represent only those expenditures of a capital nature made out of provincial capital account.

TABLES 6 and 7 - NET GENERAL REVENUE AND NET COMBINED
GENERAL AND CAPITAL EXPENDITURE

In tables 1 to 5, revenues and expenditures are shown on a "gross" basis. That is, expenditures are reflected without deducting refunds or recoveries such as contributions or grants-in-aid from other governments and revenues are analysed according to source from which obtained.

For some purposes, however, it is desirable to know the "net" cost to the provinces of the various services rendered, i.e. the amount spent thereon out of provincial funds after deducting revenues which can be specifically assigned or related to the services concerned. While the surplus position is the same in both the "gross" and "net" presentation, the former emphasizes the administrative burden of services as against the "net" cost. Tables 6 and 7 are included to provide statistics on the latter basis. The significant differences between the two bases of presentation are self-evident. A brief description of the general principles underlying preparation of the statistics follows.

"Net general revenue" is arrived at by deducting from "gross general revenue", table 3, (a) all institutional revenues, (b) interest, premium, discount and exchange and, (c) grants-in-aid, shared-cost contributions and reimbursements received from other governments. These revenues are then deducted from the corresponding expenditure item to which they are related to arrive at "net general expenditure".

Similarly "net" capital expenditure is determined by applying all "capital" revenues against the relative types of "capital" expenditures.

TABLES 8 and 9 - NET DIRECT AND INDIRECT DEBT

Tables 8 and 9, in so far as they relate to direct debt, include those funds considered to be a part of General Fund as defined for purposes of these statistics. When combining the various funds to arrive at the figures shown in tables 8 and 9, "Cash on Hand and in Banks" item 1, table 9 was offset against "Temporary Loans and Overdrafts" item 8, table 8, or vice versa. However, sinking funds cash is not treated in this manner. It appears as a deduction from bonded debt in item 2, table 8. Item 1, "Bonded Debt" includes Provincial Sanatorium, Prince Edward Island, \$50,000. In all other instances, this item represents the bonded debt of the province as shown in Public Accounts.

TABLE 10 - RECONCILIATION OF GENERAL FUND ASSETS WITH PROVINCIAL
ASSETS PER PUBLIC ACCOUNTS

This table is presented to provide a reconciliation of the total assets as shown in the Public

Accounts of each province with the figures shown in this publication on tables 8 and 9. Variations in accounting procedures at present employed by the provinces necessitate adjustments to achieve uniformity in the statistics.

ASSETS OF SPECIAL OR ADMINISTRATIVE FUNDS

		\$000's
<u>Nova Scotia</u>		
Public Utilities		62
<u>Ontario</u>		
Niagara Parks Commission		7,781
<u>Manitoba</u>		
Municipal Commissioner		4,451
<u>Saskatchewan</u>		
Milk Control Board	9	
Saskatchewan Agricultural Research Foundation	<u>391</u>	400
<u>Alberta</u>		
Provincial Farms		232
<u>British Columbia</u>		
Southern Okanagan Lands Project Fund	2,343	
Scaling Fund	95	
University Endowment Lands Administration Account	1,980	
Forest Protection Fund	<u>1,032</u>	5,450

The difference between amounts shown in item 7 of table 10 and amounts shown as trust funds in the balance sheets presented in provincial Public Accounts constitutes those accounts that are considered to be a part of General Fund. A list of such accounts follows:

ASSETS OF TRUST ACCOUNTS

		\$000's
<u>Manitoba</u>		
Horned Cattle Purchase Act	74	
Fire Insurance Reserve Fund	622	
Unsatisfied Judgment Fund	146	
Co-operative Promotion Board	<u>136</u>	978
<u>Saskatchewan</u>		
Cream Grading	3	
Horned Cattle Purchases Account	320	
School Lands	23,312	
Fire Prevention	49	
Land Titles Assurance	<u>75</u>	23,759
<u>Alberta</u>		
Bond and Coupon Accounts	566	
School Lands	12,745	
Horned Cattle Purchases Act	132	
Dairying Service	7	
Wheat Board Monies	91	
Post War Reconstruction	<u>648</u>	14,189

TABLE 11 - RECONCILIATION OF GROSS GENERAL REVENUE WITH PROVINCIAL
ORDINARY REVENUE PER PUBLIC ACCOUNTS

This table is included to explain, as clearly as tabular limitations will permit, what constitutes the difference between (a) revenue as presented in provincial Public Accounts and (b) Gross General Revenue shown on table 3.

Adjustments to a "gross" basis, (item numbers 2 and 3), do not affect the surplus as shown in provincial public accounts. They are necessary because of variations in the practice of deducting shared-cost contributions, interest, and services, from corresponding expenditures.

Revenue included by a province in Capital Account, which is not usually considered to be of a capital nature, has been transferred to General Revenue, the adjustment for which is shown in item 4. Profits of Liquor Control Boards are adjusted to the amount actually earned by the Board. This is the reason for the adjustments shown in items 5 and 15. See table 27 for details of Liquor Control operations.

Sinking fund earnings are not considered to be a part of Gross General Revenue and therefore, are deducted from revenue and offset against debt retirement expenditure, which accounts for the adjustment in item 9.

In the Public Accounts of some provinces gross revenues and expenditures on account of certain working capital funds are included in current account. These have been deleted and only the net surplus or deficit included. See item 10. After having uniformly included the surplus or deficit of all working capital funds, any operating surpluses are deducted from revenue and offset against the pertinent functions of expenditure. Working capital fund deficits are included as expenditures also under the appropriate functional heading.

In some provinces trust accounts and special or administrative funds have been created, the revenues and expenditures of which are accounted for separately, and are not included in ordinary provincial revenues and expenditures although similar items are so included by other provinces. Consequently the revenues and expenditures of such funds have been classified by source and function and included in General Revenue and Expenditure, while inter-fund transactions between provincial current or ordinary account and these funds have been eliminated. Item 13 represents provincial current account revenues in the form of contributions from these funds, which are deducted before arriving at General Revenue; they are also deducted from the expenditures of these funds as shown in item 18 of table 12. In a similar manner, revenues of these funds in the form of contributions from the province are deducted from "funds" revenues, item 18 and also deducted from provincial current account expenditure, item 12, table 12.

A list of these special or administrative funds and trust accounts which have been added to arrive at General Revenue and Expenditure follows:

SPECIAL FUNDS AND TRUST ACCOUNTS

Prince Edward Island

Provincial Sanatorium Commission
Potato Industry Promotion Fund
Unsatisfied Judgment Fund

Nova Scotia

Public Utilities Commission
Fishermen's Loan Board

New Brunswick

Tuberculosis Fund
Fire Prevention Act 1943
N.B. Cheese Board
Grand Manan Smoked Herring Board
Crown Land Sinking Fund
Venereal Disease Special Trust Account
Government House Trust Fund
Gasoline Tax - Winter Roads

Quebec

Catholic Committee
Protestant Committee
Marriage Licence Fund
District Court Houses

Ontario

Housing Corporation Ltd.
Hospital Aid Fund
Unsatisfied Judgment Fund
Niagara Parks Commission

Manitoba

Municipal Commissioner
Cream Graders Fund
Fire Prevention Fund
Milk Control Board
Occupational Therapy
Manitoba Power Commission - Extension Account
Reserve for War and Post-War Emergencies
School Libraries
Fire Insurance Reserve
Co-operative Promotion Board
Horned Cattle Purchase Act
Unsatisfied Judgment Fund

SPECIAL FUNDS AND TRUST ACCOUNTS (Cont'd)

Saskatchewan

Relief Account
Horned Cattle Purchases Act Trust Account
School Lands Fund
Land Titles Assurance Fund
Fire Prevention Fund
Milk Control Board
Saskatchewan Agricultural Research Foundation
Saskatchewan Cream Grading Account

Alberta

Post-War Construction Fund
Dairying Service
Horned Cattle Purchases Account
Wheat Board Monies Trust Account

British Columbia

Forest Reserve Account
Forest Protection Fund
University Endowment Lands Administration Account
Silviculture Fund
Grazing Range Improvement Fund
Farmers' Land Clearing Assistance Fund
Southern Okanagan Lands Project Fund
Scaling Fund
Fraser River (NW) Bridge Account
Hospital Insurance Fund
Hospital Construction Fund
Fund for the Promotion of Education in Proper Use of Alcohol

TABLE 13 - SPECIFIED AMOUNTS RECEIVED FROM OTHER GOVERNMENTS

The total shown for each province, (item 42), on this table agrees with item 12, table 1 except in the case of Nova Scotia, Ontario, and British Columbia. The difference in these cases represents the amount received from the municipalities for Policing Services, item 40, which is classified under "Sales and Services" in table 1.

An explanation of the use of certain terms used in this table follows:

"Subsidies" may be defined as amounts paid by one level of government to another as assistance towards maintaining governmental services but without being related in any way to a specific service for which the receiving government is responsible. "Grants-in-aid" are payments by one government to another in respect of specific services which are the responsibility of the receiving government but where the payment is not based on a specific share of the total cost. "Shared-cost contributions" are payments by one government to another in respect of specific services which are the responsibility of the receiving government but where the payment is based on a specific share of the total expenditure. "Reimbursements of Expenditure" are considered to be payments by one government to another where the receiving government renders a service on behalf of the paying government which is committed to providing for the cost of the service thus rendered. Revenue resulting from a direct service to another government is classified in this report under "Sales and Services". This table includes both General and Capital Revenues.

TABLE 16 - BONDED DEBT BY CURRENCY OF PAYMENT

The first column of this table is not necessarily an indication of where payment must be made but rather shows the funds in which payment will be made.

TABLE 17 - FUTURE BONDED DEBT PAYMENTS

This table is designed to show future charges in respect of principal repayments and interest on bonded debt outstanding at the close of the year under review, according to currencies in which they are payable. The amounts which each province will actually pay in future years will be the same as those appearing in this table only if there are no new issues, or refundings or retirements in the intervening years before maturity. Where the terms of a bond issue provide for optional retirement before maturity this table has been prepared on the assumption that such options will not be exercised.

TABLES 18 and 19 - BONDED DEBT BY INTEREST RATE AND TERM OF ISSUE

"Term of issue" shown on table 19 means the number of years from the date the bonds were issued to maturity.

TABLES 26 and 27 - FINANCES OF LIQUOR CONTROL AUTHORITIES

These tables combine the balance sheet position and financial operations of provincial Liquor Boards or Commissions. They also reconcile net profits reported by these Boards or Commissions with net profits shown in General Revenue on tables 1 and 3. The summary at the bottom of table 27 gives the total provincial revenue derived from what may be described as "liquor control" with as much detail as was readily available at the time of publication.

The following symbols have been used in the tables presented herein:

Symbol

- | | |
|-----|----------------------------------------------------------|
| .. | to indicate figures are not available |
| ... | to indicate figures are <u>not appropriate</u> |
| - | to indicate nil or zero |
| -- | to indicate that the amount is too small to be expressed |

TABLE 1 - GROSS COMBINED GENERAL AND CAPITAL REVENUE (a)

For Fiscal Years Ended Nearest December 31, 1949

(Thousands of Dollars)

NO.	SOURCE	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	TOTAL
1.	Taxes	1,078	1,488	7,049	7,027	136,315	152,524	10,368	25,890	15,448	60,641	417,828
2.	Privileges, Licences and Permit	1,146	441	4,521	5,000	43,377	47,078	7,131	8,180	45,231	15,935	178,040
3.	Sales and Services	557	173	1,737	641	23,982 (b)	9,552	1,813	3,064	2,691	11,254	55,464
4.	Fines and Penalties	45	22	133	60	500	659	155	144	313	202	2,233
5.	Interest, Premium, Discount and Exchange (c)	407	10	1,154	896	3,393 (d)	4,972 (d)	2,754	3,046	1,967	1,848	20,447
6.	Other Governments (See Table 13)											
	Dominion-Provincial Taxation Agreement	4,860	1,798	11,294	8,953	-	-	10,743	12,605	11,889	17,789	79,931
7.	Share Income Tax on Electric Power											
	Utilities - Federal			265	-	-	-	225	25	425	550	1,490
8.	Federal Subsidies	8,425 (e)	657	2,005	1,632	2,739	3,155	1,767	2,072	2,086	1,003	25,541
9.	Federal Contributions	1,858	1,154	7,838	6,167	27,636	34,545	7,203	7,521	6,719	15,107 (f)	115,748
10.	Sub-Total Items 6-9	15,143	3,609	21,402	16,752	30,375	37,700	19,938	22,223	21,119	34,449	222,710
11.	Other Provinces and Municipalities	14	5	442	27	5,703	244	783	186	915	1,658	9,977
12.	Sub-Total Items 10-11	15,157	3,614	21,844	16,779	36,078	37,944	20,721	22,409	22,034	36,107	232,687
	Government Enterprises and Other Funds											
13.	Liquor Profits	1,726	643	8,127	6,470	17,887	28,364	5,812	8,847	11,168	17,759	106,803
14.	Other (g)	-	-	-	-	2,814	-	51	951	-	-	3,816
15.	Sub-Total Items 13-14	1,726	643	8,127	6,470	20,701	28,364	5,863	9,798	11,168	17,759	110,619
16.	Other Revenue	14	8	19	47	162	319	34	22	90	418	1,133
17.	Sub-Total Items 1-16	20,170	6,399	44,584	36,920	264,508	281,412	48,839	72,553	98,942	144,164	1,018,451
18.	Non-Revenue and Surplus Receipts											
	Refunds of Previous Years' Expenditure	15	-	-	4	56	29	109	199	114	10	536
19.	Repayment of Advances	9	-	-	-	227	1	1	1,070	-	911	2,219
20.	Other	-	-	-	-	-	11	-	3	2	5	21
21.	Total Gross Combined Revenue ...	20,154	6,399	44,584	36,924	264,791	281,453	48,949	73,825	99,058	145,090	1,021,227

(a) See Table 3 for breakdown of sources.

(b) Includes transfer of assets to Quebec Hydro Electric Commission \$19,641,000.

(c) Excludes Sinking Fund Earnings as follows: Nfld. \$91,000; P.E.I. \$63,000; N.S. \$442,000; Que. \$2,244,000; Ont. \$1,215,000; Man. \$741,000; Sask. nil; B.C. \$852,000.

(d) Includes interest on Common School Fund: Que. \$63,000, Ont. \$71,000.

(e) Includes transitional grant \$6,500,000.

(f) Includes direct payment to Fraser Valley Dyking Board, \$4,024,000.

(g) Que. - Contribution from Hydro Electric Commission to Education Fund \$2,800,000, Quebec Pulp and Paper Corporation \$14,000; Man. - Municipal Commissioner \$51,000; Sask. - Crown Companies Profits \$920,000, Government Seed Plant \$31,000.

TABLE 2 - GROSS COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1949

(Thousands of Dollars)

NO.	FUNCTION	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	TOTAL
1.	General Government (a).....	1,529	350	1,744	688	8,591	6,442	1,608	2,885	3,341	6,723	33,901
2.	Protection of Persons and Property ..	1,714	173	920	585	12,673	19,809	1,973	2,442	2,325	6,392	49,006
3.	Transportation and Communications ..	4,394	2,335	23,831	15,657	59,635	72,114	10,568	9,247	16,961	40,012	254,754
4.	Health and Social Welfare	7,279	1,198	5,526	3,911	37,982	40,091	6,378	19,285	12,028	35,823	169,501
5.	Social Welfare	7,752	1,536	9,720	7,535	39,257	50,294	9,656	12,367	11,442	23,730	173,289
6.	Recreational and Cultural Services ..	143	39	267	135	1,004	3,006	17	155	89	891	5,746
7.	Education	4,320	918	8,717	5,966	41,519(b)	53,645	7,467	10,249	11,918	23,066	167,785
8.	Natural Resources and Primary Industries	1,050	247	4,301	2,634	28,984	22,670	3,848	5,767	4,898	8,837	83,236
9.	Trade and Industrial Development ..	52	133	478	255	1,882	881	197	244	427	545	5,094
10.	Local Government Planning and Development	14	6	54	19	150	228	82	462	516	60	1,591
11.	Debt Charges (c)	273	943	6,627	8,089	19,879	43,775	7,792	9,312	4,964	20,134	121,788
12.	Contributions to Municipal Governments (See Table 14)	-	-	-	-	-	1,013	14	-	90	9,962	11,079
13.	Shared-Revenue	106	55	598	2,056	-	858	-	7	117	-	3,797
14.	Subsides	106	55	598	2,056	-	1,871	14	7	207	9,962	14,876
15.	Sub-Total Items 12-13	-	-	-	-	-	-	-	-	-	-	-
16.	Contributions to Government Enterprises (d)	89	29	-	-	2,600	10,622	-	302	134	-	13,687
17.	Other Expenditure	28,715	8,028	63,038	47,530	254,585	326,565	49,657	72,884	69,327	183,297	1,103,626
18.	Sub-Total Items 1-16	2	23	-	-	-	16	60	3	97	4	205
19.	Non-Expense and Surplus Payments ..	90	-	-	-	-	-	21	54	-	39	204
20.	Refunds of Previous Years' Revenue ..	-	-	-	-	817(f)	1	-	55	-	752	1,625
21.	Advances Charged to Revenue	-	-	-	-	-	-	-	-	-	-	-
22.	Other	28,807	8,051	63,038	47,530	255,402	326,582	49,738	72,996	69,424	184,092	1,105,660
23.	Total Gross Combined Expenditure	-	-	-	-	-	-	-	-	-	-	-

(a) Includes expenditures on public buildings serving a number of functions.

(b) Includes \$3,194,000 expenditure out of Education Fund to meet debt charges of various school commissions. Bonds issued by Quebec Municipal Commission to discharge liabilities of school corporations are included as indirect debt on Table 8.

(c) Includes sinking fund instalments and debt retirement included in ordinary expenditure. See Table 5 for detail.

(d) Consists of: P.E.I. - Cold Storage Plant; Que. - Farm Credit Bureau, \$735,000; Sugar Refinery, \$282,000; Rural Electrification Bureau \$720,000; Streams of Saskatchewan Industries, \$216,000; Tannery Division \$86,000; Alta. - Oil Separation and Refining Plant.

(e) Includes direct payment to Fraser Valley Dyking Board, \$4,024,000.

(f) Increase in reserves for doubtful accounts.

TABLE 3 - GROSS GENERAL REVENUE (a)

For Fiscal Years Ended Nearest December 31, 1949

(Thousands of Dollars)

NO.	SOURCE	MFID.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
1.	Taxes											
2.	Corporations	-	-	-	-	10,857	10,071	-	-	-	-	20,928
3.	Income	-	181(b)	80(b)	182(b)	34,705	54,295	3,786(b)	2,602(b)	3,387(b)	6,730(b)	105,948
4.	Individual	-	6	-	-	16	54	39	-	7	-	122
5.	Property	-	21	105	95	-	727	-	1,869	31	2,883	5,731
6.	Sales	-	195	-	-	1,282(c)	-	-	-	-	-	1,477
7.	Alcoholic Beverages	-	99	435	280	3,021	11,734	980	44	774	3,166	20,533
8.	Amusements and Admissions	-	856	6,246	5,536	30,908	58,228	5,511	7,881	10,365	12,232	138,765
9.	Motor Fuel and Fuel Oil	1,006	124	-	856	8,598	-	-	-	-	-	9,578
10.	Tobacco	-	-	-	-	29,677	-	-	7,598	-	24,625	61,900
11.	General	-	-	54	-	3,211	-	-	-	-	-	3,265
12.	Other Commodities and Services(d)	-	6	73	46	13,325	14,978	32	23	98	257	28,838
13.	Succession Duties	-	-	56	32	715	2,437	20	5,873	786	10,748	20,739
14.	Other(e)	72	-	-	-	-	-	-	-	-	-	-
15.	Sub-Total Items 1-12	1,078	1,488	7,049	7,027	136,315	152,524	10,368	25,890	15,448	60,641	417,828
16.	Privileges, Licences and Permits											
17.	Liquor Control	37	33	156	14	9,765(c)	12,956	1,851	48	814	258	25,932
18.	Motor Vehicles	377	292	2,943	2,424	14,736	17,853	2,854	3,522	5,740	7,457	48,198
19.	Natural Resources	624	9	1,083	2,294	14,470	13,532	2,010	3,295	37,666	6,887	81,570
20.	Other	108	107	339	268	4,402	2,737	416	1,315	1,011	1,533	12,236
21.	Sub-Total Items 14-17	1,146	441	4,521	5,000	43,373	47,078	7,131	8,180	45,231	15,935	178,036
22.	Sales and Services	557	163	1,737	641	4,014	9,019	1,813	2,030	2,640	11,254	33,868
23.	Fines and Penalties	45	22	133	60	500	659	155	144	313	202	2,233
24.	Interest, Premium, Discount and Exchange(f)	407	10	1,154	896	3,393	4,072	2,754	3,046	1,067	1,848	20,447
25.	Other Governments	-	-	-	-	-	-	-	-	-	-	-
26.	Dominion-Provincial Taxation Agreement	4,860	1,798	11,294	8,953	-	-	10,743	12,605	11,889	17,789	79,931
27.	Share Income Tax on Electric Power Utilities	-	-	265	-	-	-	225	25	-	550	1,490
28.	Federal Subsidies	8,425	657	2,005	1,632	2,739	3,155	1,767	2,072	2,086	1,003	25,541
29.	Federal Contributions	1,648	1,140	7,796	6,167	27,453	34,545	6,517	7,421	6,538	15,107(f)	114,532
30.	Sub-Total Items 22-25	14,933	3,595	21,360	16,752	30,192	37,700	19,652	22,123	20,738	34,449	221,494
31.	Provinces and Municipalities	14	5	326	27	5,581	244	783	186	915	1,658	9,739
32.	Sub-Total Items 26-27	14,947	3,600	21,686	16,779	35,773	37,944	20,435	22,309	21,653	36,107	231,233
33.	Government Enterprises and Other Funds											
34.	Liquor Profits	1,726	643	8,127	6,470	17,887	28,364	5,812	8,847	11,168	17,759	106,803
35.	Other	-	-	-	-	2,814	-	51	951	-	-	3,816
36.	Other Revenue	14	8	19	8	162	313	34	22	90	418	1,088
37.	Sub-Total Items 30-31	19,920	6,375	44,426	36,881	244,231	280,873	48,553	71,419	98,510	144,164	995,352
38.	Non-Revenue and Surplus Receipts											
39.	Refunds of Previous Years' Expenditure	15	-	-	4	56	29	109	198	114	10	535
40.	Repayment of Advances Credited to Revenue	9	-	-	-	227	1	1	1,070	-	911	2,219
41.	Other	-	-	-	-	-	11	-	3	2	5	21
42.	Total General Revenue	19,944	6,375	44,426	36,885	244,514	280,914	48,663	72,690	98,626	145,090	998,127

(a) For purposes of interprovincial comparability, the ordinary revenue in the Provincial Public Accounts has been adjusted to a common basis. For details of these adjustments see Table 11.

(b) 5% tax on corporations' income collected by Federal government under terms of the 1947 Dominion-Provincial Tax Agreement.

(c) Certain levies, approximately \$9,000,000, previously coded to Taxes now included under Privileges, Licences and Permits.

(d) N.S. - Long Distance Telephone Tax; Que. - Hospital Tax on meals.

(e) See narrative Table 3.

(f) Excludes sinking fund earnings.

(g) Includes direct payment to Fraser Valley Dyking Board \$4,024,000.

TABLE 4 - GROSS GENERAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1949

(Thousands of Dollars)

NO.	FUNCTION	NFLD.	P.E.I.	N.S.	N.F.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
1.	General Government(a).....	1,520	350	1,402	595	8,255	6,134	1,602	2,821	2,391	5,755	30,825
2.	Protection of Persons and Property	1,641	173	909	585	12,556	18,206	1,973	2,138	2,229	6,010	46,420
3.	Transportation and Communications	2,238	981	7,947	5,590	21,688	47,653	5,859	7,284	5,532	14,836	119,608
	Health and Social Welfare											
4.	Health	5,260	1,067	4,783	3,823	37,964	37,845	6,109	18,603	9,505	34,622	159,581
5.	Social Welfare	7,744	1,445	9,720	7,535	39,257	50,294	9,656	12,224	11,437	23,588	172,900
6.	Recreational and Cultural Services	143	39	202	45	923	2,815	17	155	89	891	5,319
7.	Education	4,320	890	7,494	5,793	39,626(b)	53,414	6,470	8,985	10,686	22,993	160,671
8.	Natural Resources and Primary Industries	1,050	247	3,904	2,612	26,582	16,566	3,431	5,343	3,838	8,807	72,380
9.	Trade and Industrial Development	52	133	406	255	1,882	868	197	244	415	545	4,997
10.	Local Government Planning and Development	14	6	54	19	150	228	82	462	512	60	1,587
11.	Debt Charges(c)	273	943	6,627	8,089	19,879	43,775	7,792	9,312	4,964	20,134	121,788
	Contributions to Municipal Governments											
12.	Shared-Revenue	-	-	-	-	-	1,013	14	-	90	9,862	11,079
13.	Subsidies	106	55	598	2,056	-	858	-	7	117	-	3,797
14.	Contributions to Government Enterprises	-	-	-	-	2,600	10,622	-	156	134	-	13,512
15.	Other Expenditure	89	66	255	-	426	1,117	57	115	77	7,122(d)	9,324
16.	Sub-Total Items 1-15	24,450	6,395	44,301	36,997	211,788	291,408	43,259	67,849	52,016	155,325	933,788
	Non-Expense and Surplus Payments											
17.	Refunds of Previous Years' Revenue	2	23	-	-	-	16	60	3	89	4	197
18.	Advances Charged to Revenue	90	-	-	-	-	-	21	54	-	39	204
19.	Other	-	-	-	-	817	1	-	55	-	752	1,525
20.	Total Gross General Expenditure	24,542	6,418	44,301	36,997	212,605	291,425	43,340	67,961	52,105	156,120	935,814

(a) Includes expenditures on public buildings serving a number of functions.

(b) See footnote (b), Table 2.

(c) Includes sinking fund instalments and debt retirement. See Table 5 for detail.

(d) Includes direct payment to Fraser Valley Dyking Board, \$4,024,000.

TABLE 5 - ANALYSIS OF SPECIFIED ITEMS OF GROSS COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1942

(Thousands of Dollars)

NO.	FUNCTION	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	TOTAL
General Government												
1.	Executive and Administrative(a)	1,197	294	1,052	448	7,173	5,386	1,202	2,468	2,101	4,904	26,225
2.	- Capital	9	-	342	93	330	308	6	64	-	968	3,070
3.	Legislative	323	96	350	147	1,082	668	400	271	261	728	4,286
4.	- Capital	-	-	-	-	6	-	-	-	-	-	6
5.	Research, Planning and Statistics	-	-	-	-	-	80	-	82	29	123	314
6.	Total General Government	1,520	390	1,402	595	8,255	6,134	1,602	2,821	2,391	5,755	30,825
7.	- Capital	9	-	342	93	336	308	6	64	950	968	3,076
Protection of Persons and Property												
8.	Law Enforcement	217	52	215	110	3,942	2,877	517	584	619	993	9,926
9.	- Capital	-	-	-	-	50	267	-	5	9	242	573
Corrections												
10.	Juvenile Delinquents	77	7	137	77	1,495	872	181	71	-	288	3,205
11.	- Capital	45	-	11	-	14	48	-	-	-	9	426
12.	Other Offenders	160	29	15	6	1,478	5,453	391	396	402	729	9,059
13.	- Capital	-	-	-	-	49	978	-	-	65	98	1,150
14.	Other	5	-	-	-	-	43	-	-	-	-	48
15.	Police Protection	905	52	165	142	2,811	5,033	191	291	354	2,419	12,363
16.	- Capital	-	-	-	-	-	310	-	-	-	33	343
17.	Other	277	33	377	250	2,820	3,928	693	796	854	1,781	11,819
18.	- Capital	28	-	-	-	4	-	-	-	22	-	54
19.	Total Protection of Persons and Property	1,641	173	909	585	12,556	18,206	1,973	2,138	2,229	6,010	46,420
20.	- Capital	73	-	11	-	117	1,603	-	304	96	382	2,586
Transportation and Communications												
21.	Highways, Roads and Bridges	1,985	923	7,467	5,355	21,221	47,653	5,859	7,140	5,324	13,914	116,841
22.	- Capital	2,156	1,333	15,496	9,881	37,947	24,461	4,709	1,963	11,424	24,295	133,665
23.	Railways	253	-	-	-	-	-	-	-	11	37	301
24.	Telephone, Telegraph and Wireless	-	-	25	-	-	-	-	-	197	884	25
25.	Waterways	-	53	455	235	467	-	-	144	-	881	2,455
26.	- Capital	-	21	388	186	-	-	-	-	5	-	1,481
27.	Other	-	5	-	-	-	-	-	-	-	1	6
28.	Total Transportation and Communications	2,238	981	7,947	5,590	21,688	47,653	5,859	7,284	5,532	14,836	119,608
29.	- Capital	2,156	1,354	15,884	10,067	37,947	24,461	4,709	1,963	11,429	25,176	135,146
Health and Social Welfare												
30.	Health	110	43	42	101	1,143	930	193	362	150	343	3,417
31.	- Capital	-	-	-	-	-	-	-	-	14	-	14
32.	Public Health	451	185	522	814	2,674	4,212	909	1,570	1,110	2,058	14,505
33.	- Capital	-	72	-	-	18	-	1	10	1	-	102
34.	Medical, Dental and Allied Services	712	51	-	13	538	1,157	62	1,015	592	1,177	5,317
35.	Hospital Care	3,987	788	4,219	2,895	33,609	31,546	4,945	15,556	7,653	31,044	136,342
36.	- Capital	2,019	59	743	88	-	2,246	268	672	2,508	1,201	9,804
37.	Total Health	5,260	1,067	4,783	3,823	37,964	37,845	6,109	18,603	9,505	34,622	159,581
38.	- Capital	2,019	131	743	88	18	2,246	269	682	2,523	1,201	9,920

TABLE 5 - ANALYSIS OF SPECIFIED ITEMS OF GROSS COMBINED GENERAL AND CAPITAL EXPENDITURE (Cont'd)

For Fiscal Years Ended Nearest December 31, 1949

(Thousands of Dollars)

NO.	FUNCTION	Nfld.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
Health and Social Welfare (Cont'd)												
39.	Social Welfare	3,197	1,269	7,562	6,229	30,511	38,900	7,739	8,256	8,985	16,260	128,908
40.	Aid to Aged Persons	91	55	379	430	1,818	1,116	278	251	202	401	4,988
41.	Aid to Blind Persons	58				(b)	2,470	576	1,097	767	4,111	12,773
42.	Aid to Unemployed Employees and Unemployables	3,680	72	(b)	(b)	5,657	5,825	608	1,083	803	438	16,205
43.	Mothers' Allowances	65	27	1,241	760	15	1,275	182	702	140	863	3,981
44.	Child Welfare	101	8	341	54	568	615	82	102	138	361	2,018
45.	Labour	24		68	60	688	393	193	733	102	1,154	4,027
46.	Other	619	14	129	2				143			151
47.	General	8										
48.	Total Social Welfare	7,744	1,445	9,720	7,535	39,257	50,294	9,656	12,224	11,437	23,588	172,900
49.	Capital	8	91						143	5	142	389
Recreational and Cultural Services												
50.	Archives, Art Galleries, Museums and Libraries	136	25	65	20	145	728		100		245	1,464
51.	General			9								9
52.	Capital	1				470	1,008		1	10	519	2,009
53.	Parks, Beaches and Other Recreational Areas				90	81	191					362
54.	Physical Culture		10	39	19	94	230	17	47	44	120	620
55.	Other	6	4	98	6	214	849		7	35	7	1,226
56.	General			56								56
57.	Total Recreational and Cultural Services	143	39	202	45	923	2,815	17	155	89	891	5,319
58.	Capital			65	90	81	191					427
Education												
59.	Schools Operated by Local Authorities	3,661	638	5,613	4,900	25,231(c)	39,920	4,521	6,904	8,092	18,011	117,491
60.	Universities, Colleges and Other Schools	280	202	1,077	720	10,975	9,561	1,575	1,282	1,948	3,200	30,820
61.	General		28	355	173	1,893	225	997	1,264	1,232		6,167
62.	Capital	50	12	32	32	100	666	43	190	62	186	1,341
63.	Education of the Handicapped						6				73	79
64.	Supernumeration and Pensions	119	4	500	51	354	2,338	72	166	39	1,170	4,813
65.	Other	210	34	304	90	2,966	929	259	443	545	426	6,206
66.	General											
67.	Total Education	4,320	890	7,494	5,793	39,626	53,414	6,470	8,985	10,686	22,993	160,671
68.	Capital		28	1,223	173	1,893	231	997	1,264	1,232	73	7,114
Natural Resources and Primary Industries												
69.	Fish and Game	205	8	124	289	1,920	1,649	478	577	230	706	6,186
70.	Forests	345	22	427	1,043	435	384		261			1,229
71.	Land Settlement and Agriculture	379	205	2,275	1,090	18,517	5,299	1,095	438	1,205	4,770	22,323
72.	General					902	5,539	79			30	6,732
73.	Capital					2	172		2,898	1,831	2,328	35,917
74.	Minerals and Mines	40		906	82	850	802	120	159	953	660	4,157
75.	Water Resources						9		252	445		101
76.	Other	4		5		75	953	628		101	228	1,994
77.	General					1,063		294		49		1,006
78.	Capital	77	12	167	108	45		75	1,178	26	115	1,803
79.	Other								4	54		58
80.	General											
81.	Total Natural Resources and Primary Industries	1,050	247	3,904	2,512	26,582	16,566	3,431	5,343	3,838	8,807	72,380
82.	Capital			397	22	2,402	6,104	417	424	1,060	30	10,856

TABLE 5 - ANALYSIS OF SPECIFIED ITEMS OF GROSS COMBINED GENERAL AND CAPITAL EXPENDITURE (Cont'd)

For Fiscal Years Ended Nearest December 31, 1949

(Thousands of Dollars)

NO.	FUNCTION	Nfld.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
83.	Debt Charges											
	Commissions on Bond or Debenture Sales and Other Management Charges	2	-	29	29	50	82	12	123	137	134	598
84.	Discount (or Amount Amortized) on Provincial Bond Sales	-	26	128	145	-	516	66	239	-	199	1,319
85.	Funded Debt Retirement-Principal	-	-	-	3	-	4	180	1,954	645	6,282	9,068
86.	- Sinking Fund	20	432	1,904	2,499	4,729	19,443	3,712	820	-	6,050	39,609
87.	Interest	251	485	4,541	5,354	14,328	22,964	3,771	6,104	4,154	7,450	69,402
88.	Loss on Foreign Exchange	-	-	25	59	202	766	51	72	28	19	1,222
89.	Premium (or Amount Amortized) or Loss on Sale of Securities Purchased as Investments	-	-	-	-	570	-	-	-	-	-	570
90.	Total Debt Charges	273	943	6,627	8,089	19,879	43,775	7,792	9,312	4,964	20,134	121,788

(a) Includes expenditures on public buildings serving a number of functions.

(b) Direct relief to individuals is not a responsibility of provincial government.

(c) See footnote (b) Table 2.

(d) Expenditures on rural consolidated high schools. Province constructs buildings and pays 7% of operational cost.

TABLE 6 - NET GENERAL REVENUE (a)

For Fiscal Years Ended Nearest December 31, 1949

(Thousands of Dollars)

NO.	SOURCE	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
1.	Taxes	-	-	-	-	10,857	10,071	-	-	-	-	20,928
2.	Corporations	-	-	-	-	34,705	54,295	3,786	2,602	3,387	6,730	105,948
3.	Income	-	181	80	182	16	54	39	1,869	7	122	5,731
4.	Individuals	-	6	-	-	-	727	-	-	31	-	1,477
5.	Property	-	21	105	95	-	-	-	-	-	-	20,533
6.	Sales	-	195	-	-	1,282	11,734	980	44	774	3,166	138,769
7.	Alcoholic Beverages	-	99	435	280	3,021	58,228	5,511	7,881	10,365	12,232	9,578
8.	Amusements and Admissions	-	856	6,246	5,536	30,908	-	-	-	-	-	61,900
9.	Motor Fuel and Fuel Oil	-	124	-	856	8,598	-	-	7,598	-	24,625	3,265
10.	Tobacco	-	-	-	-	29,677	-	-	-	-	-	257
11.	General	-	-	54	46	3,211	14,578	32	23	98	10,748	28,838
12.	Other Commodities and Services	-	6	73	32	13,325	2,437	20	5,873	786	-	20,739
13.	Succession Duties	72	-	56	-	715	-	-	-	-	-	417,828
14.	Other	1,078	1,488	7,049	7,027	136,315	152,524	10,368	25,890	15,448	60,641	25,932
15.	Sub-Total Items 1-12	1,078	1,488	7,049	7,027	136,315	152,524	10,368	25,890	15,448	60,641	25,932
16.	Privileges, Licences and Permits	-	-	-	-	-	-	-	-	-	-	58,198
17.	Liquor Control and Regulation	-	-	-	-	-	-	-	-	-	-	81,670
18.	Motor Vehicles	37	33	156	14	9,765	12,956	1,851	48	814	258	12,219
19.	Motor Vehicles	377	292	2,043	2,424	14,736	17,853	2,854	3,522	5,740	7,457	1,533
20.	Natural Resources	624	9	1,083	2,294	14,470	13,532	2,010	3,295	37,666	6,687	1,000
21.	Other	108	105	339	267	4,402	2,734	416	1,315	1,000	1,533	178,019
22.	Sub-Total Items 14-17	1,146	439	4,521	4,999	43,373	47,075	7,131	8,180	45,220	15,935	178,019
23.	Sales and Services	106	36	585	278	2,967	3,298	1,032	1,270	1,608	9,042	20,222
24.	Fines and Penalties	45	22	133	60	500	656	155	144	313	202	2,230
25.	Other Governments	-	-	-	-	-	-	-	-	-	-	-
26.	Dominion-Provincial Taxation Agreement	4,860	1,798	11,294	8,953	-	-	10,743	12,605	11,889	17,789	79,931
27.	Share-Income Tax on Power Utilities	-	-	265	-	-	-	225	25	425	550	1,400
28.	Federal Subsidies	8,425	657	2,005	1,632	2,739	3,155	1,767	2,072	2,086	1,603	25,541
29.	Sub-Total Items 21-23	13,285	2,455	13,564	10,585	2,739	3,155	12,735	14,702	14,400	19,342	106,962
30.	Municipalities	-	-	251	-	-	-	614	-	-	-	865
31.	Sub-Total Items 24-25	13,285	2,455	13,815	10,585	2,739	3,155	13,349	14,702	14,400	19,342	107,827
32.	Government Enterprises and Other Funds	-	-	-	-	-	-	-	-	-	-	-
33.	Liquor Profits	1,726	643	8,127	6,470	17,887	28,364	5,812	8,847	11,168	17,759	106,803
34.	Other	-	-	-	-	2,814	-	51	951	-	51	3,816
35.	Other Revenue	14	8	19	8	162	313	34	20	90	418	1,086
36.	Sub-Total Items 1-29	17,400	5,091	34,249	29,427	206,757	235,385	37,932	60,004	88,247	123,339	837,831
37.	Non-Revenue and Surplus Receipts	-	-	-	-	-	-	-	-	-	-	-
38.	Refunds of Previous Years' Expenditure	15	-	-	4	56	24	109	198	114	10	530
39.	Repayment of Advances Credited to Revenue	9	-	-	-	227	1	1	1,070	-	911	2,219
40.	Other	-	-	-	-	-	11	-	3	2	5	21
41.	Total Net General Revenue	17,424	5,091	34,249	29,431	207,040	235,421	38,042	61,275	88,363	124,265	840,601

(a) See footnotes, Table 3.

TABLE 7 - NET COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1949

(Thousands of Dollars)

NO.	FUNCTION	Nfld.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
General Government												
1.	Executive and Administrative(a).....	1,206	284	1,394	541	7,340	5,670	1,208	1,517	3,034	5,872	28,066
2.	Legislative	323	56	350	147	1,088	668	400	271	261	728	4,292
3.	Research, Planning and Statistics	-	--	-	-	-	80	-	82	29	123	314
4.	Sub-Total Items 1-3	1,529	340	1,744	688	8,428	6,418	1,608	1,870	3,324	6,723	32,672
Protection of Persons and Property												
5.	Law Enforcement	217	52	215	105	3,992	3,144	517	589	628	1,035	10,494
6.	Corrections	226	36	145	65	2,501	5,077	526	720	405	1,106	10,807
7.	Police Protection	905	52	165	142	2,811	5,343	191	291	354	2,452	12,706
8.	Other	291	33	377	250	2,834	3,928	693	796	876	1,781	11,859
9.	Sub-Total Items 5-8	1,639	173	902	562	12,138	17,492	1,927	2,396	2,263	6,374	45,866
Transportation and Communications												
10.	Highways, Roads and Bridges	4,141	2,256	22,781	15,236	58,713	72,070	10,289	9,089	16,681	38,199	249,455
11.	Railways	253	-	-	-	-	-	-	-	11	37	301
12.	Telephone, Telegraph and Wireless	-	-	25	-	-	-	-	-	-	25	-
13.	Waterways	-	74	843	421	467	-	-	144	202	1,763	3,914
14.	Other	-	5	-	-	-	-	-	-	-	1	6
15.	Sub-Total Items 10-14	4,394	2,335	23,649	15,657	59,180	72,070	10,289	9,233	16,894	40,000	253,701
Health and Social Welfare												
Health												
16.	General Health	109	36	39	55	893	741	165	314	121	295	2,768
17.	Public Health	428	151	485	379	1,773	2,736	602	853	793	1,295	9,495
18.	Medical, Dental and Allied Services	678	51	-	1	530	1,133	54	993	506	1,038	4,984
19.	Hospital Care	5,315	659	3,691	2,527	27,318	29,186	4,083	15,261	8,548	29,216	125,804
20.	Sub-Total Items 16-19	6,530	897	4,215	2,962	30,514	33,796	4,904	17,421	9,968	31,844	143,051
Social Welfare												
21.	Aid to Aged Persons	1,747	491	2,015	1,655	8,092	10,802	2,086	2,716	3,966	6,459	40,059
22.	Aid to Blind Persons	39	14	99	112	501	329	92	88	61	185	1,520
23.	Aid to Unemployed Employables and Unemployables	3,680	72	-	-	-	2,470	576	1,097	637	4,034	12,566
24.	Mothers' Allowances	65	27	1,241	760	5,657	5,525	606	1,083	661	438	16,063
25.	Child Welfare	101	8	340	54	15	1,275	182	694	283	863	3,815
26.	Labour	24	-	68	60	568	614	82	102	138	361	2,017
27.	Other Social Welfare	627	14	129	2	688	391	193	874	102	993	4,013
28.	Sub-Total Items 21-27	6,283	626	3,892	2,643	15,521	21,406	3,817	6,684	5,848	13,333	80,053
29.	Sub-Total Items 20 and 28	12,813	1,523	8,107	5,605	46,035	55,202	8,721	24,105	15,816	45,177	223,104

TABLE 7 - NET COMBINED GENERAL AND CAPITAL EXPENDITURE (Cont'd)

For Fiscal Years Ended Nearest December 31, 1949

(Thousands of Dollars)

NO.	FUNCTION	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
30.	Recreational and Cultural Services											
	Archives, Art Galleries, Museums and Libraries	136	25	74	20	145	728	-	100	-	245	1,473
31.	Parks, Beaches and Other	1	-	-	90	551	1,199	-	1	10	518	2,370
32.	Recreational Areas	-	8	20	10	94	230	-	29	104	533	533
33.	Physical Culture	6	4	154	6	214	845	-	7	35	7	1,278
	Other											
34.	Sub-Total Items 30-33	143	37	248	126	1,004	3,002	9	137	74	874	5,654
35.	Education											
	Schools Operated by Local Authorities	3,661	638	6,481	4,453	25,221(b)	38,711	4,521	6,565	8,033	17,704	115,988
36.	Universities, Colleges and Other Schools	279	181	991	724	11,175	8,333	2,065	2,295	2,931	3,095	32,069
37.	Education of the Handicapped	50	12	-	32	100	591	43	141	62	256	1,287
38.	Superannuation and Pensions	119	4	500	51	354	2,338	72	166	39	1,170	4,813
39.	Other	210	34	302	90	2,965	869	259	397	545	425	6,096
	Sub-Total Items 35-39	4,319	869	8,274	5,350	39,815	50,842	6,960	9,564	11,610	22,650	160,253
40.	Natural Resources and Primary Industries											
	Fish and Game	205	8	263	289	2,355	2,033	478	838	230	706	7,405
41.	Forests	345	22	587	1,065	6,077	12,916	1,114	438	1,159	4,800	28,523
42.	Lands: Settlement and Agriculture	350	179	905	982	17,863	5,275	1,139	2,990	2,418	2,283	34,384
43.	Minerals and Mines	40	-	994	82	850	811	120	252	449	660	4,258
44.	Water Resources	4	-	5	-	-18,503(c)	950	922	-	150	228	-16,244
45.	Other	77	12	167	108	45	-	75	1,179	80	70	1,813
	Sub-Total Items 41-46	1,021	221	2,921	2,526	8,687	21,985	3,848	5,697	4,486	8,747	60,139
47.	Trade and Industrial Development	52	133	478	255	1,882	881	197	244	427	545	5,094
48.	Local Government Planning and Development	14	6	54	19	150	228	82	353	323	60	1,289
49.	Debt Charges											
	Commission on Bond or Debenture Sales and Other Management Charges ..	2	-	29	29	50	82	12	123	137	134	598
50.	Discount (or Amount Amortized) on Provincial Bond Sales	-	26	128	145	-	516	66	194	-	199	1,274
51.	Funded Debt Retirement	20	432	1,904	2,502	4,729	19,447	3,892	2,774	645	12,332	48,677
52.	Interest	-156	475	3,391	4,499	11,000	18,287	1,017	3,103	2,253	5,602	49,471
53.	Loss on Foreign Exchange	-	-	21	18	137	471	51	72	-	19	789
54.	Premium (or Amount Amortized) or Loss on Sale of Securities Purchased as Investments	-	-	-	-	570	-	-	-	-38	-	532
55.	Sub-Total Items 50-55	-134	933	5,473	7,193	16,486	38,803	5,038	6,266	2,997	18,286	101,341

TABLE 7 - NET COMBINED GENERAL AND CAPITAL EXPENDITURE (Cont'd)

For Fiscal Years Ended Nearest December 31, 1949

(Thousands of Dollars)

NO.	FUNCTION	Nfld.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
57.	Contributions to Municipal Governments	-	-	-	-	-	1,013	14	-	90	9,962	11,079
58.	Shared Revenue	106	55	598	2,056	-	858	-	7	117	-	3,797
59.	Subsides	106	55	598	2,056	-	1,871	14	7	207	9,962	14,876
60.	Sub-Total Items 57-58	-	29	-	-	2,600	10,622	-	302	134	-	13,687
61.	Contributions to Government Enterprises	89	66	255	-	429	1,117	57	160	77	3,074	5,324
62.	Other Expenditures	25,985	6,720	52,703	40,037	196,834	280,533	38,750	60,334	58,632	162,472	923,000
63.	Sub-Total Items 1-61	2	23	-	-	-	16	60	3	97	4	205
64.	Non-Expense and Surplus Payments	90	-	-	-	-	-	21	54	-	39	204
65.	Refunds of Previous Years' Revenue ...	-	-	-	-	-	-	-	55	-	752	1,625
66.	Advances Charged to Revenue	92	23	-	-	817	17	81	112	97	795	2,034
67.	Other	26,077	6,743	52,703	40,037	197,651	280,550	38,831	60,446	58,729	163,267	925,034
68.	Sub-Total Items 63-65	-20	-432	-1,904	-2,502	-4,729	-19,447	-3,892	-2,774	-645	-12,332	-48,677
69.	Total Expenditure Exclusive of Debt Retirement	26,057	6,311	50,799	37,535	192,922	261,103	34,939	57,672	58,084	150,935	876,357

(a) Includes expenditures on public buildings serving a number of functions.

(b) See footnote (b) Table 2.

(c) Negative amount because of \$19,641,000 capital revenue offset against expenditures.

TABLE 8 - NET DIRECT AND INDIRECT DEBT (LESS SINKING FUNDS)

As at Fiscal Year Ends Nearest December 31, 1949

(Thousands of Dollars)

NO.	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
Direct Debt											
1. Bonded Debt	6,223	15,402	141,098	158,654	419,450	654,503	91,480	130,822	168,700	168,763	1,955,095
2. Less Sinking Funds	2,081(a)	1,861	14,382(b)	25,326	90,880	69,152	24,104	24,812	59,721(c)	31,667	343,986
3. Sub-Total Items 1-2	4,142	13,541	126,716	133,328	328,570	585,351	67,376	106,010	108,979	137,096	1,611,109
Treasury Bills (Held By)(d)											
4. Dominion	-	-	-	-	-	-	18,306	39,539	12,187	23,671	93,703
5. Others	-	-	-	500	17,950	-	7,795(e)	700	-	12,435	39,380
6. Sub-Total Items 4-5	-	-	-	500	17,950	-	26,101	40,239	12,187	36,106	133,083
7. Savings Certificates and Deposits	586	1,075	-	-	-	66,248(f)	-	-	1,082	-	68,991
8. Temporary Loans and Overdrafts	-	-	4,923	5,075	-	-	-	-	-	-	9,998
9. Bonds (or Debentures) Due	-	-	27	77	-	-	-	-	3	-	107
10. Bond (or Debenture) Interest Due	-	-	198	-	96	-	-	-	563	-	857
11. Accounts and Other Payables	-	-	-	-	-	-	-	-	-	-	-
12. Trust Funds and Other Deposits	7	73	573	213	8,922	17,197	2,107	1,793	6,997	6,701	44,576
12. Other(g)	-	45	5,416	81	16,248	4,843	163	1,643	3,580	19,680	51,706
13. Sub-Total Items 11-12	7	118	5,989	294	25,170	22,040	2,270	3,436	10,577	26,381	96,282
14. Accrued Interest and Other Accrued Expenditures ..	214	-	1,105	1,997	3,144	8,040	2,092	1,344	1,340	2,238	21,514
15. Total Net Direct Debt (Less Sinking Funds) ...	4,949	14,734	138,958	141,271	374,930	681,679	97,839	151,029	134,731	201,821	1,941,941
Indirect Debt											
16. Guaranteed Bonds or Debentures	4,500	-	1,039	3,401	259,101	391,459	745	..	32	20,972	..
17. Less Sinking Funds	-	-	98	288	197	13	-	..	-	2,806	..
18. Sub-Total Items 16-17	4,500	-	941	3,113	258,904	391,446	745	34	32	18,166	677,881
19. Guaranteed Bank Loans	525	15	2,437	6,783	839	2,995	-	95	2,707	-	16,396
20. Municipal Improvement Assistance Act Loans	-	5	476	308	1,402	-	96	484	422	1,277	4,470
21. Other Guarantees	-	-	-	-	38,040(h)	-	-	-	-	1,042	39,123
22. Total Net Indirect Debt (Less Sinking Funds)	5,025	20	3,854	10,204	299,185	394,441	841	654	3,161	20,485	737,870
23. Total Net Direct and Indirect Debt (Less Sinking Funds)	9,974	14,754	142,812	151,475	674,115	1,076,120	98,680	151,683	137,892	222,306	2,679,811

(a) Includes \$1,166,000 of investments held for the redemption of debt, but without statutory authority thus confining their use.

(b) Excludes sinking fund investments of \$4,050,000 held by N.S. Power Commission.

(c) Special provision for debt retirement to be applied June 1, 1950.

(d) For detailed breakdown, see Table 24.

(e) After deducting sinking fund provision for retirement of treasury bills, \$4,000.

(f) Demand deposits with Province of Ontario Savings Office.

(g) Includes mortgages and other contracts payable and interest (other than on bonds or debentures) payable.

(h) Includes commitments on Public Charities Fund and on various appropriations payable to institutions.

TABLE 10 - RECONCILIATION OF GENERAL FUND ASSETS WITH PROVINCIAL ASSETS PER PUBLIC ACCOUNTS

As at Fiscal Year Ends Nearest December 31, 1949

(Thousands of Dollars)

NO.	NFLD.	P.E.I.(a)	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.
1. Total Assets in Public Accounts Balance Sheet	37,358	-	164,366	203,874(b)	380,770	836,119	261,607	261,691	292,366	442,854
Deduct:										
2. To Offset Cash Against Overdrafts	-	-	270	1	-	15,008	-	-	-	-
3. To Offset Overdrafts and Unpaid Cheques Against Cost	-	-	-	-	51	-	-	-	-	-
4. To Offset Surplus Against Deficit	-	-	-	-	-	-	-	39	-	-
5. To Offset Deficit Against Surplus	-	-	-	5,344	-	-	-	-	-	254
6. Interfund Balances	-	-	45	9,840	-	2,043	7,623	19,068	231	10,053
7. Trust Funds	545	-	3,940	-	-	30,397	11,750	59,815	31,251	-
8. Dominion of Canada	-	-	1,056	529	2,329	4,273	2,382	8,107	-	-
9. Replacement Funds of Government Enterprises	-	-	-	-	-	-	14,913	-	-	-
10. Unsold Lands	-	-	-	-	-	-	-	-	34,123	-
11. To Deduct Assets of Alberta Government Telephones	-	-	-	-	-	-	-	-	2,462	-
12. To Eliminate Assets of Liquor Boards	-	-	-	-	-	-	-	-	-	-
13. Total Deductions	545	-	5,311	15,714	2,380	21,324	62,947	38,964	96,631	41,558
Add:										
14. Special or Administrative Funds	-	-	62	-	-	7,781	4,451	400	232	5,450
15. Working Capital Funds	-	-	-	-	-	-	145	2,637	222	4,940
16. Reserve for Bad Debts Offset Against Assets By Province	13,345	-	425	23	6,805	-	-	21,283	18,647	-
17. Reserve for Depreciation Offset Against Assets By Province	-	-	-	2,811	-	-	-	-	7,497	9,798
18. Sinking Fund Reserves Offset Against Assets	2,081	-	-	-	105,459	-	-	8	-	-
19. Other Reserves	-	-	-	-	-	16,991	-	-	89,390	-
20. Sinking Fund Assets Offset Against Liabilities	2,081	-	-	380	90,880	69,152	-	-	59,721	-
21. Receivables Offset By Province Against Debt	-	-	-	59	-	-	-	-	-	-
22. Payables Offset By Province Against Assets	-	-	34,636	-	-	-	-	448	-	-
23. Surplus Offset By Province Against Assets	-	-	-	-	195,453	-	-	-	-	-
24. Unpaid Installments on Purchase Price of Properties	-	-	-	-	145	-	-	-	-	-
25. Assets Not Included on Provincial Balance Sheet	152	-	-	-	-	-	10	-	-	-
26. Profit on Sale of Capital Investments	-	-	-	-	-	-	-	-	-	-
27. To Include Advances to Government Telephones	-	-	-	-	-	-	-	-	18,493	-
28. Total Additions	17,659	-	35,123	3,273	398,742	93,924	4,566	24,776	194,202	20,188
29. Total General Fund Assets	54,472	-	194,178	191,433	777,132	908,719	203,266	247,503	389,937	421,484
Deduct:										
30. Surpluses, Reserves, Unexpended Balances and Deferred Revenues (See Item 15, Table 9)	47,442	-	40,838	24,836	311,322	157,888	81,319	71,662	195,485	187,996
31. Sinking Funds (See Item 2, Table 8)	2,081	-	14,382	25,326	90,880	69,152	24,108(c)	24,812	59,721	31,667
32. Total Assets Represented by Net Direct Debt (See Item 15, Table 8)	4,949	-	138,958	141,271	374,930	681,679	97,839	151,029	134,731	201,821

(a) The Public Accounts of this Province do not include a Statement of Assets.
 (b) The total of Capital Fund and Revenue Fund balance sheets was used rather than the Consolidated Balance Sheet.
 (c) Includes sinking fund provision for retirement of treasury bills.

TABLE 11 - RECONCILIATION OF GROSS GENERAL REVENUE WITH PROVINCIAL ORDINARY REVENUE PER PUBLIC ACCOUNTS

For Fiscal Years Ended Nearest December 31, 1949

(Thousands of Dollars)

NO.	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta. (a)	B.C.
1. Provincial Ordinary Revenue per Public Accounts	20,433	6,453	35,404	29,453	207,249	228,550	40,092	52,313	99,553	111,303
Add:										
Adjustments to a "Gross" Basis										
(a) Revenue Deducted from Expenditure in Public Accounts	-	-	8,764	6,977	40,360	43,208	7,238	8,893	28	20,754
(b) Expenditure Deducted from Revenue in Public Accounts	-	10	306	30	330	-	-	5,836	-	-
Capital Account Revenue of an Ordinary Nature	-	38	-	372	-	507	214	272	85	-
Unremitted Liquor Profits	-	-	-	-	-	-	-	4,891	12	-
6. Total Additions	-	48	9,070	7,379	40,690	43,715	7,452	19,892	125	20,754
Deduct:										
Refunds of Current Year's Expenditure Included in Revenue in Public Accounts	115	-	25	30	1,316(b)	-	-	-	-	-
8. Refunds of Current Year's Revenue Included in Expenditure in Public Accounts	211	210	-	-	-	-	-	-	-	21
9. Sinking Fund Earnings Included in Revenue in Public Accounts	91	-	-	-	2,244	1,216	-	-	-	-
Adjustments of Working Capital Fund Accounts to a "Net" Profit or Loss Basis:										
Gross Revenue of Funds Offset Against Gross Expenditures	72	-	54	60	-	-	-	-	-	-
Over-Remitted Profits of Working Capital Funds	-	-	-	-	-	-	-	17	-	-
12. Profits of Working Capital Funds Offset Against Expenditure	-	-	20	-	-	-	2	38	37	172
Contributions from Special Funds and Selected Trust Accounts Offset Against Fund	-	-	-	1,292	79	7	256	1,476	62	1,882
Contributions from Other Funds Offset Against Provincial Expenditure	-	-	-	-	-	-	-	-	1,133	-
15. Over-Remitted Liquor Profits Deducted from Revenue	-	-	-	-	-	19	-	-	-	-
16. Total Deductions	489	210	99	1,382	3,639	1,242	258	1,531	1,232	2,075
17. Revenues of Special Funds and Selected Trust Accounts	-	281	51	1,435	262	17,356	2,127	2,016	180	25,848
18. Less Inter-Fund Eliminations	-	197	-	-	48	7,465	750	-	-	10,740
19. Gross General Revenue (See Table 3)	19,944	6,375	44,426	36,885	244,514	280,914	48,663	72,690	98,626	145,090

(a) Excludes debt reorganization programme.

(b) Contributions to pension fund included by province in revenue.

TABLE 12 - RECONCILIATION OF GROSS GENERAL EXPENDITURE WITH PROVINCIAL ORDINARY EXPENDITURE PER PUBLIC ACCOUNTS

For Fiscal Years Ended Nearest December 31, 1949

(Thousands of Dollars)

NO.	N.F.I.D.	P.F.I.	N.S.	N.P.	QUE.	ONT.	MAN.	SASK.	ALTA. (a)	B.C.
1. Provincial Ordinary Expenditure per Public Accounts	23,942	6,200	33,387	27,550	175,495	219,893	35,889	52,059	53,009	107,983
Add:										
2. Adjustments to a "Gross" Basis										
(a) Expenditures Deducted from Revenue in Public Accounts	-	10	306	30	330	-	-	5,836	-	-
3. (b) Revenue Deducted from Expenditure in Public Accounts	-	-	8,764	6,977	40,360	43,208	7,238	8,893	28	20,754
4. Items Charged to Surplus Account	-	-	1,904	-	-	-	-	-	-	-
5. Capital Account Expenditure of an Ordinary Nature	1,277	375	2	2,406	18	19,764	-	896	-	13,951
6. Deficits of Working Capital Funds not taken into Expenditure	-	1	-	-	-	-	-	186	-	-
7. Total Additions	1,277	386	10,976	9,413	40,708	62,972	7,238	15,811	28	34,705
Deduct:										
8. Refunds of Current Year's Revenue Included in Expenditure in Public Accounts	211	210	-	-	-	-	-	-	-	21
9. Refunds of Current Year's Expenditure Included in Revenue in Public Accounts	115	-	25	30	1,316	-	-	-	-	-
10. Adjustments of Working Capital Fund Accounts to a "Net" Profit or Loss Basis										
Gross Revenues of Funds Offset Against Gross Expenditures	72	-	54	60	-	-	-	-	-	-
11. Profits of Working Capital Funds Offset Against Expenditure	-	-	20	-	-	-	2	38	37	172
12. Contributions to Special Funds and Selected Trust Accounts Offset Against Fund	-	197	-	-	48	7,465	750	-	-	10,740
13. Contributions from Other Funds Offset Against Provincial Expenditure	-	-	-	-	-	-	-	-	1,133	-
14. Contributions to Liquor Boards Offset Against Liquor Profits	188	-	-	-	-	-	-	-	-	-
15. Sinking Fund Earnings Applied to Debenture Retirement	91	-	-	-	2,244	1,216	-	-	-	-
16. Total Deductions	677	407	99	90	3,608	8,681	752	38	1,170	10,933
17. Expenditures of Special Funds and Selected Trust Accounts	-	239	37	1,416	89	17,248	1,221	1,605	300	26,247
18. Less Inter-Fund Eliminations	-	-	-	1,292	79	7	256	1,476	62	1,882
19. Gross General Expenditure (See Table 4)	24,542	6,418	44,301	36,997	212,605	291,425	43,340	67,961	52,105	156,120

(a) Excludes debt reorganization programme.

TABLE 13 - SPECIFIED AMOUNTS RECEIVED FROM OTHER GOVERNMENTS

(General and Capital)

For Fiscal Years Ended Nearest December 31, 1949

(Thousands of Dollars)

NO.	Nfld.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
From Federal Government											
1.	4,860	1,798	11,294	8,953	-	-	10,743	12,605	11,889	17,789	79,931
2.	-	-	265	-	-	-	225	25	425	550	1,490
3.	8,425(a)	657	2,005	1,632	2,739	3,155	1,767	2,072	2,086	1,003	25,541
Grants-in-Aid and Shared-Cost Contributions											
4.	-	-	3	3	21	21	4	4	4	6	66
5.	144	149	232	602	2,341	2,019	404	989	619	898	8,397
6.	246	36	158	22	72	2,292	405	419	636	258	4,544
7.	1,449	865	5,535	4,554	22,329	27,864	5,580	5,356	4,769	9,072	87,373
8.	19	40	279	319	1,314	779	184	162	135	204	3,435
9.	-	2	19	9	-	-	8	18	15	16	87
10.	-	36	200	550	943	1,415	332	535	261	383	4,655
11.	-	2	5	-	15	103	-	26	40	22	213
12.	-	24	89	87	-	22	-	-	-	18	240
13.	-	-	1,276(b)	21	601(c)	6	-	3	178	5	2,090
14.	-	-	10	-	-	20	7	9	46	4,097(d)	4,189
15.	-	-	32	-	-	-	279	-	-	-	311
16.	-	-	-	-	-	4	-	-	16	128	148
17.	15,143	3,609	21,402	16,752	30,375	37,700	19,938	22,223	21,119	34,449	222,710
From Other Provincial Governments											
Shared-Cost Contributions											
18.	-	-	-	-	-	-	-	6	-	-	6
19.	-	4	12	20	90	234	73	62	128	610	1,233
20.	-	-	1	2	5	8	2	1	4	12	35
21.	-	-	-	-	48	-	-	-	-	-	48
22.	-	4	13	22	143	242	75	69	132	622	1,322

TABLE 13 - SPECIFIED AMOUNTS RECEIVED FROM OTHER GOVERNMENTS (Cont'd)

(General and Capital)

For Fiscal Years Ended Nearest December 31, 1949

(Thousands of Dollars)

NO.	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	TOTAL
From Local Governments											
Shared-Cost Contributions											
23.	-	-	-	-	4,402	-	-	-	-	-	4,402
24.	-	-	-	-	-	-	-	-	-	675	675
25.	-	-	-	-	221	-	94	-	-	111	426
26.	-	-	-	-	-	-	-	-	61	131	192
27.	-	-	-	-	-	-	-	-	67	-	67
28.	-	-	-	-	-	-	-	-	129	77	206
29.	-	-	-	-	-	-	-	-	142	-	142
30.	-	-	-	-	-	-	-	-	157	-	157
31.	-	-	-	-	-	-	-	-	-	31	31
32.	-	-	-	-	125	-	-	-	-	-	125
33.	-	-	-	-	-	-	-	-	-	-	-
34.	-	-	-	-	523	-	-	-	-	-	523
35.	14	1	-	5	40	-	-	-	-	11	40
					10	-	-	-	-	-	41
36.	-	-	150	-	239	-	-	8	34	-	431
37.	-	-	28	-	-	2	-	109(e)	193(e)	-	332
38.	-	-	251	-	-	-	-	-	-	-	251
39.	-	-	-	-	-	-	614	-	-	-	614
40.	-	-	6	-	-	300	-	-	-	462	768
41.	14	1	435	5	5,560	302	708	117	783	1,498	9,423
42.	15,157	3,614	21,850	16,779	36,078	38,244	20,721	22,409	22,034	36,569	233,455

(a) Includes transitional grant \$6,500,000.

(b) Includes payments under the Apple Tree Removal Policy \$1,261,000.

(c) Includes grant re lime for soil amendment.

(d) Includes contribution to Fraser Valley Dyking Board \$4,024,000.

(e) Administration of Improvement Districts, (Alta.), and Local Improvement Districts, (Sask.).

(f) Item 42 less item 40, agrees with item 12, Table 1.

TABLE 14 - SPECIFIED AMOUNTS PAID TO OTHER GOVERNMENTS

(General and Capital)

For Fiscal Years Ended Nearest December 31, 1949

(Thousands of Dollars)

NO.	N.F.D.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
To Federal Government											
1.	-	-	-	-	-	74	71	2	-	200	347
2.	-	52	165	142	-	-	179	286	340	11	1,175
3.	-	52	165	142	-	74	250	288	340	211	1,522
To Other Provincial Governments											
Reimbursements											
4.	-	4	21	26	100	122	151	377	286	66	1,153
5.	-	-	1	2	5	5	4	10	4	1	32
6.	-	-	-	-	-	25	-	-	-	-	25
7.	-	4	22	28	105	152	155	387	290	67	1,210
To Local Governments(a)											
8.	-	-	-	-	-	1,013	14	-	90	9,962	11,079
9.	106	55	598	2,056	-	858	-	7	117	-	3,797
10.	106	55	598	2,056	-	1,871	14	7	207	9,962	14,876
Grants-in-Aid and Shared-Cost Contributions											
11.	9	-	-	-	-	-	-	-	-	-	9
12.	4	1	-	-	698	2,750	-	-	-	-	3,453
13.	159	-	-	126	472	20,143	1,690	225	2,897	112	25,824
14.	20	-	-	1	-	731	9	43	-	115	919
15.	-	-	281	32	8	2,799	-	832	868	919	5,739
16.	-	-	-	-	-	465	-	-	-	5	470
17.	-	-	-	-	-	2,397	246	694	490	-	3,827
18.	-	-	-	21	-	744	45	-	-	17	827
19.	-	-	-	-	-	-	-	-	-	-	-
20.	(d)	44	4,177	4,001	18,439	38,132	4,161	6,288	7,503	17,362	100,107
21.	-	-	-	-	69	154	89	45	-	-	357
21.	6	-	3	-	41	961	-	59	7	26	1,103
22.	304	100	5,059	6,237	19,727	71,147	6,254	8,193	11,972	28,518	157,511
23.	304	156	5,246	6,407	19,832	71,373	6,659	8,868	12,602	28,796	160,243

(a) Includes payments to institutions operated by local authorities.
(b) Item 9 agrees with item 12 of Table 2.
(c) Item 10 agrees with item 13 of Table 2.
(d) Local schools operated by church authorities. Provincial grants amounted to \$3,001,000.

TABLE 15 - SPECIFIED RECEIVABLES BY SOURCE

As At Fiscal Year Ends Nearest December 31, 1949

(Thousands of Dollars)

NO.	PROVINCE	DUE FROM					NATURE						
		Federal Government	Other Provincial Governments	Municipal Corporations (excluding Schools)	Schools Operated By Local Authorities	Special Areas or Districts	Provincial Government Enterprises	Other Sources	Amount	Accounts	Loans	Agreements of Sale and Mortgages	Interest
1.	Newfoundland	21,329	-	92	37(a)	-	3,002	7,546	32,006	22,930	8,728	25	323
2.	Prince Edward Island ...	-	-	8	-	-	35	348	391	14	377	-	-
3.	Nova Scotia	6,833	-	1,087	675	-	20,426	3,389	32,410	9,659	22,751	-	-
4.	New Brunswick	4,280	10	-	-	-	24,242	909	29,441	4,556	24,230	399	256
5.	Quebec	-	-	9	-	-	65,172	21,138	86,319	31,615	54,704	-	-
6.	Ontario	-	-	304	-	-	134,982	17,382	153,059	22,675	111,232	15,523	3,629
7.	Manitoba	2,040	61	3,784	3	-	59,002	1,545	66,400	2,441	62,896	1,347	16
8.	Saskatchewan	26	18	3,924(a)	1,549	295(d)	50,639	18,552	75,003	4,198	63,346	53	7,406
9.	Alberta	6,959	18	2,415(e)	-	12,189(f)	19,355	22,273	63,209	25,998	35,914	-	1,297
10.	British Columbia	-	-	251	-	744(g)	154,460	2,629	158,084	1,680	155,768	636	-
11.	Total	41,467	163	11,874	2,564	13,228	531,315	95,711	696,322(h)	125,466	539,946	17,983	12,927

(a) Church of England school loan.

(b) May include amounts owing by municipal corporation on municipal debentures issued for school purposes.

(c) Includes \$3,910,000 due from Local Improvement Districts.

(d) Drainage and Irrigation Districts.

(e) Includes \$93,000 due from Improvement Districts.

(f) Drainage Districts.

(g) Dyking Districts.

(h) Agrees with Item 4, Table 9.

TABLE 16 - GROSS BONDED DEBT BY CURRENCY OF PAYMENT

As At Fiscal Year Ends Nearest December 31, 1949

(Thousands of Dollars)

NO.	PAYABLE IN	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
1.	Canada only	5,000	15,402	117,894	124,252	339,223	472,644	54,413	98,249	16,571	118,285	1,361,933
2.	London (Eng.) only	1,223	-	-	2,312	5,727	-	8,041	-	4,092	7,275	28,570
3.	London (Eng.) and Canada	-	-	-	2,974	59,000	14,942	25,531	4,608	129,692	39,203	7,582
4.	New York and Canada	-	-	23,204	29,116	15,500	166,917	3,495	25,494	129,692	39,203	346,182
5.	London (Eng.), New York and Canada	-	-	-	-	15,500	166,917	3,495	2,471	18,345	4,000	210,728
6.	Provincial Totals(a)	6,223	15,402	141,098	158,664	419,450	654,503	91,480	130,822	168,700	168,763	1,955,095
7.	Population (000's)(b)	355	96	645	516	3,976	4,512	795	874	895	1,138	13,802
8.	Per Capita (Dollars)	\$17.53	\$160.44	\$218.76	\$307.46	\$105.49	\$145.05	\$115.07	\$149.68	\$188.49	\$148.30	\$141.65

(a) Agrees with Item 1, Table 8.

(b) Population at June 1, 1950 used in all provinces except N.S. and N.B. where June 1, 1949 figures are used.

TABLE 17 - FUTURE BONDED DEBT PAYMENTS (3 YEARS) BY CURRENCY OF PAYMENT

Based on Bonded Debt Outstanding As At Fiscal Year Ends Nearest December 31, 1949

(Thousands of Dollars)

PAYABLE IN												
	NFLD.	P. E. I.	N. S.	N. B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B. C.	TOTAL	
PRINCIPAL RETIREMENT												
1950	-	923	13,466	7,503	700	22,050	1,322	14,659	310	6,328	67,261	
	-	-	-	-	-	-	6,712	-	-	-	6,712	
	-	-	-	-	-	-	-	3,115	-	-	3,115	
	-	-	-	20	1,000	-	-	-	42	1,492	2,554	
	-	-	-	-	500	4,960	-	-	-	4,000	9,460	
Total	-	923	13,466	7,523	2,200	27,010	8,034	17,774	352	11,820	89,102	
1951	-	600	6,230	6,602	15,700	27,640	1,160	12,120	250	1,277	71,579	
	1,223	-	-	-	-	-	-	-	-	-	1,223	
	-	-	-	4,520	1,000	-	6,077	2,031	2,268	492	16,388	
	-	-	-	-	-	5,068	-	-	-	-	5,068	
Total	1,223	600	6,230	11,122	16,700	32,708	7,237	14,151	2,518	1,769	94,258	
1952	-	-	8,986	7,814	27,450	27,600	960	6,540	250	6,366	85,966	
	-	-	-	5,020	1,000	14,942	-	-	2,338	472	23,772	
	-	-	-	-	-	5,175	-	-	-	-	5,175	
Total	-	-	8,986	12,834	28,450	47,717	960	6,540	2,588	6,838	114,913	
INTEREST CHARGES												
1950	165	476	3,534	4,240	11,364	14,505	1,837	3,943	560	3,612	44,236	
	43	-	-	116	258	-	194	-	143	364	1,118	
	-	-	-	144	-	-	-	192	-	-	36	
	-	-	1,120	1,143	1,965	747	1,144	1,185	3,989	1,781	13,074	
	-	-	-	-	10	7,613	175	111	641	180	8,730	
Total	208	476	4,654	5,643	13,597	22,865	3,350	5,431	5,333	5,937	67,494	
1951	165	450	3,138	3,888	11,336	14,015	1,802	3,436	553	3,370	42,153	
	43	-	-	116	258	-	60	-	143	364	984	
	-	-	-	144	-	-	-	67	-	-	211	
	-	-	1,120	1,091	1,935	747	1,084	1,185	3,957	1,737	12,856	
	-	-	-	-	-	7,395	175	111	641	-	8,322	
Total	208	450	4,258	5,239	13,529	22,157	3,121	4,799	5,294	5,471	64,526	
1952	165	431	2,906	3,582	10,614	13,233	1,772	2,814	547	3,330	39,394	
	-	-	-	116	258	-	60	-	143	364	941	
	-	-	-	144	-	-	-	67	-	-	211	
	-	-	1,120	1,039	1,905	373	871	1,094	3,894	1,716	12,012	
	-	-	-	-	-	7,173	175	111	641	-	8,100	
Total	165	431	4,026	4,881	12,777	20,779	2,878	4,086	5,225	5,410	60,658	

TABLE 18 - BONDED DEBT BY INTEREST RATE

As At Fiscal Year Ends Nearest December 31, 1949

(Thousands of Dollars)

RATE OF INTEREST %	Nfld.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
Nil	-	-	-	-	-	900(a)	-	-	-	-	900
1 3/8	-	-	-	-	-	2,000	-	-	-	-	2,000
1 5/8	-	-	-	-	-	2,000	-	-	-	-	2,000
1 7/8	-	-	-	-	-	4,000	-	-	-	-	4,000
2	-	-	2,875	5,500	-	-	-	-	12	-	8,387
2 1/8	-	-	-	-	15,000	4,000	-	-	-	-	19,000
2 1/4	-	450	-	9,500	-	2,000	1,800	-	852	1,400	16,002
2 3/8	-	-	-	-	-	4,000	-	-	-	-	4,000
2 1/2	-	-	9,375	4,750	-	34,000	-	-	106	5,454	53,685
2 5/8	-	-	-	-	-	22,000	-	-	13,080	-	35,080
2 3/4	-	2,750	11,575	24,750	-	67,550	11,747	-	30,199	36,505	185,076
2 7/8	-	-	-	-	-	-	-	-	23,290	-	23,290
3	2,000	8,925	28,444	18,100	179,375	218,344	24,650	17,483	7,437	50,091	554,849
3 1/8	-	-	-	-	-	2,000	-	-	-	-	2,000
3 1/4	1,500	1,000	43,286	27,000	35,000	25,000	3,990	8,543	14,075	-	159,394
3 1/2	1,223	-	22,339	19,378	64,178	12,000	800	7,129	79,649	15,284	221,980
3 3/4	1,500	-	-	2,937	31,500	-	-	20,680	-	-	56,617
4	-	1,779	-	6,716	34,761	40,271	12,467	23,615	-	9,091	128,700
4 1/4	-	-	-	-	17,850	-	-	-	-	-	17,850
4 1/2	-	100(b)	8,019	10,154	26,371	94,527	21,390	20,874	-	27,071	208,506
4 3/4	-	-	-	6,035	-	35,700	261	-	-	-	41,996
5	-	248	15,185	13,773	15,415(c)	84,211	6,872	19,324	-	23,867	178,895
5 1/2	-	150	-	10,061	-	-	7,500	5,194	-	-	22,905
6	-	-	-	-	-	-	3	7,980	-	-	7,983
Total(d)	6,223	15,402	141,098	158,654	419,450	654,503	91,480	130,822	168,700	168,763	1,955,095
Average Coupon Rate %	3.34	3.13	3.38	3.51	3.43	3.56	3.82	4.16	3.16	3.55	3.53

(a) 6% bonds of S.W. and A. Railway Co. assumed by province for principal only.

(b) Includes \$50,000 Provincial Sanatorium Commission.

(c) Includes \$15,000,000 bonds issued to La Banque Canadienne Nationale.

(d) Agrees with Item 1, Table 8.

As At Fiscal Year Ends Nearest December 31, 1949

(Thousands of Dollars)

TERM OF ISSUE (YEARS)	N.F.D.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
1	-	-	-	-	-	-	480	200	-	-	680
2	-	-	-	-	-	-	660	8,563	-	-	9,223
3	-	-	250	4,500	-	4,000	660	7,960	-	-	17,620
4	-	-	7,875	-	-	6,300	1,060	380	250	200	16,065
5	-	450	-	-	15,000	32,700	1,060	1,630	296	5,200	66,711
6	-	-	375	7,250	-	8,000	860	330	2,516	427	19,758
7	-	1,350	4,375	-	-	7,800	860	440	2,579	427	17,831
8	-	1,000	5,375	7,000	-	8,400	3,660	439	2,650	6,277	34,801
9	-	-	375	-	-	9,300	960	440	2,724	1,277	15,476
9 1/2	-	-	1,592	-	-	-	-	-	-	-	1,592
10	-	1,000	375	5,600	-	6,050	960	4,759	2,799	6,417	27,960
11	-	-	3,673	-	1,000	27,100	100	6,873	6,873	1,027	39,773
12	-	1,575	20,026	15,073	42,475	8,000	1,910	2,200	7,081	1,027	99,367
12 1/2	-	1,779	5,086	-	9,680	-	-	-	-	-	16,545
13	-	2,000	2,485	328	11,000	2,000	100	-	7,292	1,027	16,232
14	-	4,000	10,572	6,250	11,000	3,750	100	3,900	7,506	1,027	48,105
14 1/2	-	-	-	-	15,000	-	-	-	-	-	15,000
15	3,500	1,750	18,683	16,000	170,670	47,540	8,090	6,500	7,747	18,027	298,507
16	-	-	15,375	7,690	51,000	50,150	8,500	11,000	7,654	800	152,169
17	-	-	375	2	19,700	58,795	12,207	3,000	7,883	800	102,762
18	-	-	375	9,003	1,700	27,935	-	3,400	8,134	800	51,347
19	-	-	375	3,002	1,700	9,954	-	3,000	8,389	1,112	27,532
20	-	498(a)	11,557	26,853	11,700	5,702	8,647	19,982	8,665	43,217	136,821
21	-	-	5,200	5,000	-	46,528	-	-	8,925	4,792	70,445
22	-	-	-	-	-	32,382	-	-	9,225	5,067	46,674
23	-	-	-	800	-	8,259	-	1,500	4,733	292	19,584
24	-	-	-	-	-	9,215	4,000	-	3,706	472	13,393
25	1,500	-	1,000	7,066	13,089	10,197	6,186	17,946	3,876	45,276	106,136
26	-	-	-	-	-	9,649	-	196	3,970	472	14,287
27	-	-	-	-	-	9,827	-	-	4,121	472	14,220
28	-	-	-	20	-	9,937	-	-	4,266	471	14,694
29	-	-	-	20	-	15,160	-	-	4,411	471	20,062
30	-	-	25,349	26,547	33,365	66,796	22,379	28,449	4,573	8,197	215,715
31	-	-	-	20	-	38,615	-	-	4,737	-	43,372
32	-	-	-	20	-	4,136	-	-	4,905	-	9,061
33	-	-	-	20	-	4,530	-	-	5,100	-	9,650
34	-	-	-	20	-	4,658	-	-	5,287	-	9,965
35	-	-	-	20	-	4,874	-	-	-	-	4,874
36	-	-	-	20	-	5,042	-	-	-	-	5,042
37	-	-	-	20	-	4,881	-	-	-	-	4,881
38	-	-	-	20	-	4,600	-	-	-	-	4,600
39	-	-	-	20	-	4,671	-	-	-	-	4,671
39 1/2	-	-	-	20	-	36,210	-	-	-	-	36,210
40	1,223	-	-	-	3,777	-	3,588	1,493	-	6,417	3,777
41	-	-	-	-	15,544(b)	-	-	3,115	6	-	64,601
50	-	-	-	-	1,950	-	-	-	-	-	5,065
Unclassified	-	-	-	450	-	-	-	-	-	-	450
Total(d)	6,223	1,402	141,098	158,654	419,450	654,503	61,480	130,822	148,700	148,763	1,065,005
Average Term of Issue (Years)	22.32	12.27	16.51	17.26	17.38	21.23	21.53	19.60	20.47	21.20	

(a) Includes \$50,000 Provincial Sanatorium.

(b) Includes \$15,000,000 bonds issued to La Barque Canadienne Nationale.

(c) 6% bonds of S.W. and A. Railway due July 1, 1961, issued July 1, 1921, assumed by province under 13 Geo. VI, Ch. 91, 1949.

(d) Agrees with Item 1, Table 8.

TABLE 20 - CHANGES IN BONDED DEBT BY CURRENCY OF PAYMENT^(a)

For Fiscal Years Ended Nearest December 31, 1949

(Thousands of Dollars)

NO.		Canada Only	London (Eng.) Only	London (Eng.) and Canada	New York Only	New York and Canada	London (Eng.) New York and Canada	Total
1.	Newfoundland Retirement	-	2,302	-	-	-	-	2,302
2.	Prince Edward Island New Issues	2,000	-	-	-	-	-	2,000
3.	Retirements	471	-	-	-	-	-	471
4.	Nova Scotia New Issues	20,400	-	-	-	-	-	20,400
5.	Retirements	2,974	798	-	-	-	-	3,772
6.	New Brunswick New Issues	22,690	-	-	-	-	-	22,690
7.	Retirements	270	1,712	-	-	20	-	2,002
8.	Quebec New Issues	15,000	-	-	-	15,000	-	30,000
9.	Retirements	31,750	-	-	-	16,000	700	48,450
10.	Ontario New Issues	104,000	-	-	-	-	-	104,000
11.	Retirements	28,053	-	-	-	-	4,793	32,846
12.	Manitoba New Issues	22,000	-	-	-	-	-	22,000
13.	Retirements	4,665	-	541	-	-	-	5,206
14.	Saskatchewan New Issues	11,406	-	-	-	-	-	11,406
15.	Retirements	10,694	-	598	-	11,752	-	23,044
16.	Alberta (b) New Issues	9	-	-	-	60,756	8	60,773
17.	Retirements	304	-	-	-	50	8	362
18.	British Columbia New Issues	30,000	-	-	-	-	-	30,000
19.	Retirements	1,687	-	-	-	3,534	-	5,221
20.	TOTAL NEW ISSUES ...	227,505	-	-	-	75,756	8	303,269
21.	TOTAL RETIREMENTS ..	80,868	4,812	1,139	-	31,356	5,501	123,676

(a) At par value.

(b) Includes exchanges under debt reorganization plan.

TABLE 21 - CHANGES IN BONDED DEBT BY INTEREST RATE (a)

For Fiscal Years Ended Nearest December 31, 1949

(Thousands of Dollars)

INTEREST RATE %	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA. (b)	B.C.	TOTAL
Nil	-	-	-	-	-	-4(c)	-	-	-	-	-4
1 1/4	-	-	-	-	-	-2,000	-	-	-	-	-2,000
1 3/4	-	-	-	-	-	-2,000	-	-	-	-	-2,000
2 1/8	-	-	-375	-	-15,000	-	-	-	-	-	-15,375
2 1/4	-	-	-	-	15,000	-	-	-	-	-	15,000
2 1/2	-	-	-	-	-18,700	14,000	-400	-	-250	-200	-850
2 5/8	-	-	4,000	-	-	-	-	-	-45	-300	-1,045
2 3/4	-	-	-	-	-	-	4,620	-	13,080	-	13,080
2 7/8	-	-	-	-	-	-	-	-	24,330	-	28,950
3	-	-	-	-	-	-	-	-	23,290	-	23,290
3 1/4	-	2,000	-798	-	14,000	82,950	17,200	468	-	30,000	145,820
3 1/2	-2,302	-	16,400	12,500	-11,300	-12,000	-	-174	-	-	5,426
3 3/4	-	-	-2,599	10,164	-	-9,000	-100	3,702	73	-1,187	-1,249
4	-	-	-	-142	-1,050	-	-	-2,353	-	-	-3,545
4 1/2	-	-471	-	-1,813	-1,400	-1,330	-4,373	-605	-6	-170	-10,168
5	-	-	-	-2	-	538	-	-12,025	-36	-322	-11,847
5 1/2	-	-	-	-20	-	-	-150	-651	-21	-3,042	-3,884
6	-	-	-	-	-	-	-	-	-3	-	-3
							-3	-	-1	-	-4
Net Changes During Year	-2,302	1,529	16,628	20,687	-18,450	71,154	16,794	-11,638	60,411(d)	24,779	179,592

(a) Decreases are preceded by a minus sign (-).

(b) Includes debt reorganization programme.

(c) Railway Aid Certificates.

(d) Includes bonds sold March 1, 1950, par value \$60,700,000 to finance debt redemption on June 1, 1950.

TABLE 22 - BONDS ISSUED AND RETIRED DURING YEAR BY YEAR OF MATURITY (a)

For Fiscal Years Ended Nearest December 31, 1949

(Thousands of Dollars)

YEAR OF MATURITY	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA. (b)	B.C.	TOTAL
1947 ...	-	-	-	-	-	-	-	-	-2	-	-2
8 ...	-	-	-	-	-	-	-	-	-7	-	-7
9 ...	-	-	-3,772	-1,735	-13,000	-29,033	-1,271	-460	-295	-4,792	-54,358
1950 ...	-2,302	-	-	-	-15,700	-3,809	-3,685	12	-9	17,700	-7,793
1 ...	-	-	-	-	-1,050	-	480	-12,668	-1	-	-13,239
2 ...	-	-	-	-	-	4,000	480	200	-2	-	4,678
3 ...	-	-	4,000	-100	-	-	480	200	-	-	4,580
4 ...	-	-471	-	-25	15,000	15,000	480	-7,685	-5	-	7,319
5 ...	-	-	-	7,000	-	-	480	-	-3	-	15,452
6 ...	-	-	-	-	-	-	480	-	-8	-	472
7 ...	-	-	-	-	-	-	480	-	-2	-	7,478
8 ...	-	-	-	-	-	-	480	-	-6	-	474
9 ...	-	-	-	-	-	-	480	-	-2	-	478
1960 ...	-	-	-	-	-18,700	-	230	-	-2	-	228
1 ...	-	-	-	-	-	-	-	-493	4,222	-	-14,971
2 ...	-	-	-	-	-	-	-	-	4,360	-	4,360
3 ...	-	-	1,400	5,500	-	-	-	-150	4,482	-65	13,167
4 ...	-	2,000	15,000	2,357	15,000	-	-	3,000	4,600	11,936	36,893
5 ...	-	-	-	7,690	-	45,000	8,500	3,000	4,734	-	83,924
6 ...	-	-	-	-	-	-	-	-	4,866	-	4,866
7 ...	-	-	-	-	-	-	8,700	-	5,003	-	13,703
8 ...	-	-	-	-	-	-	-	3,406	5,152	-	8,558
9 ...	-	-	-	-	-	40,000	-	-	5,290	-	5,290
1970 ...	-	-	-	-	-	-	-	-	5,443	-	45,443
1 ...	-	-	-	-	-	-	-	-	5,605	-	5,605
2 ...	-	-	-	-	-	-	-	-	5,774	-	5,774
3 ...	-	-	-	-	-	-	-	-	1,194	-	1,194
4 ...	-	-	-	-	-	-	-	-	3	-	3
5 ...	-	-	-	-	-	-	-	-	5	-	5
6 ...	-	-	-	-	-	-	-	-	1	-	1
7 ...	-	-	-	-	-	-	-	-	3	-	3
8 ...	-	-	-	-	-	-	-	-	15	-	15
9 ...	-	-	-	-	-	-	-	-	3	-	3
Unclassified	-	-	-	-	-	-4	-	-	-	-	-4
Net Changes During Year	-2,302	1,529	16,628	20,687	-18,450	71,154	16,794	-11,638	60,411	24,779	179,592

(a) Figures relating to retirements are preceded by minus sign (-).

(b) Includes debt reorganization plan.

TABLE 23 - PROCEEDS FROM BONDS ISSUED AND RETIREMENTS DURING YEAR

For Fiscal Years Ended Nearest December 31, 1949

(Thousands of Dollars)

NO.	NO.	N.F.D.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.(*)	B.C.
New Issues											
1.	Far Value	-	2,000	20,400	22,690	30,000	104,000	22,000	11,406	60,700	30,000
2.	Gross Proceeds	-	1,976	20,180	22,178	29,605	102,788	21,697	11,205	59,721	29,272
3.	Average Selling Price (\$)	-	98.79	98.92	97.74	98.68	98.83	98.62	98.24	98.39	97.57
4.	Effective Yield Rate (%)	-	3.04	3.14	3.44	2.60	3.02	2.99	3.65	2.82	3.07
5.	Retirements	2,302	471	3,772	2,002	48,450	32,846	5,206	23,044	295	5,221
	Far Value										

(a) Excludes exchanges under the debt reorganization plan. Issued \$73,000, Retired \$67,000.

TABLE 24 - TREASURY BILLS OUTSTANDING BY HOLDING AUTHORITY AND INTEREST RATE

As At Fiscal Year Ends Nearest December 31, 1949

(Thousands of Dollars)

NO.	HELD BY	INTEREST RATE %	N.F.D.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
1.	Federal Government	Nil	-	-	-	-	-	-	5,077	33,295	4,944	23,671	66,987
2.		2 5/8	-	-	-	-	-	-	13,229	5,140	7,243	-	25,612
3.		3	-	-	-	-	-	-	-	1,081	-	-	1,081
4.		3 1/2	-	-	-	-	-	-	-	23	-	-	23
5.	Total Items 1 to 4		-	-	-	-	-	-	18,306	39,539	12,187	23,671	93,703
6.	Own Sinking Funds	3	-	-	-	-	-	-	-	-	-	425	425
7.	Other Provincial Funds	3/4 of 1	-	-	-	-	-	-	25	-	-	-	25
8.		2	-	-	-	-	-	-	564	-	-	-	564
9.		3	-	-	-	-	-	-	970	-	-	-	970
10.	Total Items 7 to 9		-	-	-	-	-	-	1,559	-	-	-	1,559
11.	Banks or Other Investors	1 2/5	-	-	-	-	-	-	6,240	-	-	-	6,240
12.		1 3/4	-	-	-	-	17,950	-	-	-	-	-	17,950
13.		2	-	-	-	-	-	-	-	-	-	12,010	12,010
14.		2 1/2	-	-	-	500	-	-	-	700	-	-	1,200
15.	Total Items 11 to 14		-	-	-	500	17,950	-	6,240	700	-	12,010	37,400
16.	TOTAL ITEMS 1 to 15		-	-	-	500	17,950	-	26,105	40,239	12,187	36,106	133,087
Summary (by interest rates)													
17.		Nil	-	-	-	-	-	-	5,077	33,295	4,944	23,671	66,987
18.		3/4 of 1	-	-	-	-	-	-	25	-	-	-	25
19.		1 2/5	-	-	-	-	-	-	6,240	-	-	-	6,240
20.		1 3/4	-	-	-	-	17,950	-	-	-	-	-	17,950
21.		2	-	-	-	-	-	-	564	-	-	-	564
22.		2 1/2	-	-	-	500	-	-	-	700	-	-	1,200
23.		2 5/8	-	-	-	-	-	-	13,229	5,140	7,243	-	25,612
24.		3	-	-	-	-	-	-	970	1,081	-	-	2,051
25.		3 1/2	-	-	-	-	-	-	-	23	-	-	23
26.	TOTAL		-	-	-	500	17,950	-	26,105	40,239	12,187	36,106	133,087

TABLE 25 - CHANGES IN GUARANTEED DEBT DURING YEAR

For Fiscal Years Ended Nearest December 31, 1942

(Thousands of Dollars)

NO.	Nfld.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
Guaranteed Debt Entered Into											
Bonds or Debentures of:											
1. Government Enterprises	-	-	-	-	27,300	157,500	-	-	-	14,075	198,875
2. Municipalities and Schools	-	-	81	590	-	-	-	-	-	-	671
3. Sub-Total Items 1-2	-	-	81	590	27,300	157,500	-	-	-	14,075	199,546
Bank Loans of:											
4. Government Enterprises	-	-	2,000	30	-	-	-	-	128	-	2,158
5. Municipalities and Schools ..	525	-	41	2,122	-	-	-	-	-	-	2,163
6. Other	-	-	41	118	272	72	-	57	865	-	1,950
7. Sub-Total Items 4-6	525	-	2,082	2,270	272	72	-	57	993	-	6,271
8. Other Guarantees	-	-	-	-	8,807	-	-	-	-	201	9,008
9. Total Guaranteed Debt Entered Into	525	-	2,163	2,860	36,379	157,572	-	57	993	14,276	214,825
Reduction in Guaranteed Debt											
Bonds or Debentures of:											
10. Government Enterprises	-	-	100	-	6,685	15,251	-	-	-	-	22,036
11. Municipalities and Schools	-	-	19	28	22	112	179	12	6	295	673
12. Other	-	-	114	50	7,743	18	11	-	-	-	7,936
13. Sub-Total Items 10-12 ...	-	-	233	78	14,450	15,381	190	12	6	295	30,645
Bank Loans of:											
14. Government Enterprises	-	-	187	32	-	4,000	-	-	3	-	4,222
15. Municipalities and Schools ..	-	-	35	707	-	-	-	-	-	-	742
16. Other	-	10	139	79	464	76	-	2	141	-	911
17. Sub-Total Items 14-16 ...	-	10	361	818	464	4,076	-	2	144	-	5,875
18. Municipal Improvement Assistance Act Loans ...	-	-	20	19	45	-	9	41	28	93	255
19. Other Guarantees	-	-	-	-	6,470	-	-	-	-	-	6,470
20. Total Reduction in Guaranteed Debt	-	10	614	915	21,429	19,457	199	55	178	388	43,245

NOTE: Items 14-20 show the increase (or decrease) during the year in indirect debt. See Table 8 of this and previous report.

TABLE 26 - ASSETS AND LIABILITIES OF LIQUOR CONTROL BOARDS

As At Fiscal Year Ends Nearest December 31, 1949

(Thousands of Dollars)

NO.	NEFD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
<u>ASSETS</u>											
1.	114	--	244	520	1,023	13,814	168	4,156	134	1,132	21,305
2.	--	--	--	--	--	--	50	--	--	--	50
Accounts, Loans and Interest Receivable (from)											
3.	--	--	--	--	--	--	9	--	18	3,942	3,969
4.	14	--	16	5	809	936	174	31	39	9	2,033
5.	1,879	172	1,903	2,207	10,943	8,447	1,231	1,332	2,431	5,572	36,117
6.	--	--	--	--	--	--	1	--	--	--	1
7.	--	--	--	--	--	95	17	4	28	204	348
8.	--	--	46	--	25	--	--	--	--	--	71
9.	--	6	319	-- (a)	374	429	--	507	5	1,088	2,728
10.	2,007	178	2,528	2,732	13,174	23,721	1,650	6,030	2,655	11,947	66,622
<u>LIABILITIES</u>											
Accounts and Loans Payable (to)											
11.	1,966	--	1,112	2,732	10,562	21,326	--	4,480	--	9,644	51,822
12.	41	178	633	--	2,474	1,595	390	133	1,941	1,253	8,638
13.	--	--	--	--	--	--	60	--	54	--	114
14.	--	--	783	--	138	800	1,200	1,417	660	1,050	6,048
15.	2,007	178	2,528	2,732	13,174	23,721	1,650	6,030	2,655	11,947	66,622

(a) Fixed assets purchased are charged direct to operating expenses in lieu of depreciation.

TABLE 27 - PROVINCIAL REVENUE FROM LIQUOR OPERATIONS

For Fiscal Years Ended Nearest December 31, 1949

(Thousands of Dollars)

NO.	NFID.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
<u>OPERATIONS</u>											
1.	4,452	1,952	22,199	15,729	52,538	88,817	27,090	29,298	39,851	57,285	339,211
2.	2,593	1,242	13,112	8,376	30,437	55,132	20,411	18,890	27,370	37,600	215,163
3.	1,859	710	9,087	7,353	22,101	33,685	6,679	10,408	12,481	19,685	124,048
4.	229	67	983	767	4,239	5,419	908	1,409	1,321	1,989	17,331
5.	1,630	643	8,104	6,586	17,862	28,266	5,771	8,999	11,160	17,696	106,717
6.	96	-	23	37	25	98	41	95	54	65	534
7.	-	-	-	153	-	-	-	247(a)	46	2	448
8.	1,726	643	8,127	6,470	17,887	28,364	5,812	8,847	11,168	17,759	106,803
<u>Reconciliation with Provincial Liquor Board Operations</u>											
Add: Revenues Excluded from above and Shown on Tables 1 and 3											
9.	37	33	82	14	9,765	11,346	1,851	48	646	244	24,066
10.	-	-	6	-	-	-	-	-	-	-	6
11.	6	-	55	-	-	71	-	-	-	-	132
12.	-	-	-	-	16	-	-	1	-	-	17
Deduct: Expenditures Excluded from above and Shown on Tables 2 and 4											
13.	-	-	189	-	-	-	12	5	-	86	292
14.	1,769	676	8,081	6,484	27,668	39,781	7,651	8,891	11,814	17,917	130,732
<u>SUMMARY</u>											
15.	1,726	643	8,127	6,470	17,887	28,364	5,812	8,847	11,168	17,759	106,803
16.	-	195	-	-	1,282	-	-	-	-	-	1,477
17.	37	33	156	14	9,765	12,956	1,851	48	814	258	25,932
18.	6	16	55	24	185	71	51	50	150(c)	115	723
19.	-	-	3	-	16	-	-	1	1	16	37
20.	1,769	887	8,341	6,508	29,135	41,391	7,714	8,946	12,133	18,148	134,972

(a) Includes an appropriation for the purchase of real property, \$221,000.

(b) Profits before provision for special contingency reserves.

(c) Estimated.



DOMINION BUREAU OF STATISTICS

Department of Trade and Commerce

Canada Statistical Canada

FINANCIAL STATISTICS
OF
PROVINCIAL GOVERNMENTS
1950

Finance

Revenue and Expenditure

Published by
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This publication presents financial statistics dealing with revenues and expenditures of provincial governments for fiscal years ended nearest December 31, 1950. Also included, for the first time, are figures for the Yukon Territory. The period covered is the twelve months ended March 31, 1951, except for the following: (a) Nova Scotia, where the period covered is the twelve months from December 1, 1949 to November 30, 1950, (b) New Brunswick, where it is the twelve month period ended October 31, 1950; and (c) a few provincial boards, commissions and other funds having various fiscal year ends.

A report dealing with assets and liabilities of provincial governments for the same period has already been published. These two reports were heretofore published in one report entitled "Financial Statistics of Provincial Governments".

Bureau reports on provincial government finances are designed to provide national totals and comparative statistics which are basically consistent and uniform in nature as between provinces, to the greatest extent possible. Individual provinces, however, differ greatly in scale, organization and nature of responsibilities. Their financial structures and accounting and reporting practices also vary considerably. Thus figures drawn from their Public Accounts and other official reports must be recast or designated differently in many instances for reporting in terms of standard statistical categories. Because of this it may be well to refer briefly to some of the areas wherein incomparabilities exist and the reason for adjustment of differences between the official reports and the statistics herein published.

The Bureau figures have wider coverage than what may be included in the main financial statements in any one province. In order to arrive at comparative revenues and expenditures, transactions of "special" funds or funds shown as "trust" accounts, which are not reflected in the main financial statements of provincial records, are consolidated with the latter in these statistics. Deductions from revenues or expenditures, as the case may be, such as in respect of subsidies, recoveries or charges for services rendered, or refunds, vary as between provinces, and these have to be dealt with as uniformly and consistently as possible to achieve the maximum degree of interprovincial comparability in the statistical totals. Similarly, in some instances it is necessary, for purposes of comparability, to include in the statistical totals amounts which are charged or credited to surplus or reserves in provincial accounts. The purchase and sale of supplies or other commodities, constituting basically trading operations and the treatment of profits or losses on operations of working capital funds are not reflected uniformly by all provinces in their main revenue and expenditure statements. Thus, these are adjusted to a uniform basis of treatment and brought into the statistical tables where omitted. Revenues from liquor control also require recasting in the statistical tables to achieve a uniform presentation, such as between taxes; privilege, licence and permit fees; fines; trading profits resulting from the operation of the government-owned retail liquor outlets; and confiscations.

In order to conform with the definition of the term "general", as used in reference to provincial balance sheets where it includes ordinary and capital accounts as well as special funds, the definition of "general" as applied to revenues and expenditures has been changed in this report. In previous reports "general" referred only to the operations of provincial ordinary or income accounts with the addition of those working capital funds, provincial institutions and special funds, which are added to achieve uniformity. In this report, however, "general" includes not only those provincial accounts described above, but also the revenue and expenditure transactions of provincial capital accounts, (exclusive of other capital account receipts and payments). The term "ordinary" replaces the former use of the term "general", i.e. "ordinary" includes the transactions of current or income accounts, working capital funds, provincial institutions and special funds.

There is no standard treatment applied by all provinces in distinguishing between revenues and expenditures of a capital nature and those of an ordinary or current nature. Frequently amounts are expended from current account on the construction or acquisition of assets such as highways and public buildings. Also, expenditures of a capital nature may appear in capital account one year whereas expenditures of a similar nature may be found in current account the following year. An attempt has been made to transfer capital account revenue and expenditure of an ordinary nature to "ordinary", but income or ordinary account revenue and expenditure of a capital nature has not been transferred to "capital" because of the difficulty of determining the amounts involved. It follows, therefore, that the tables herein dealing with "general", i.e., ordinary, capital and special funds combined, are the most useful for making inter-provincial comparisons.

By March 31, 1951 all the provincial fiscal year ends will be uniform. New Brunswick accomplished the change-over by publishing Public Accounts for the twelve months ended October 31, 1950 followed by additional Public Accounts for the five months ended March 31, 1951. Nova Scotia published an Interim Statement for the twelve months ended November 30, 1950 and then Public Accounts for the sixteen month period ended March 31, 1951. The twelve month periods have been used for all provinces in Tables 1 to 11. Tables 12 and 13 of this report present the gross and net revenue and expenditure for the transitional periods - four months for Nova Scotia and five months for New Brunswick, in full detail.

TABLES 1 and 2 - GROSS GENERAL REVENUE AND EXPENDITURE

These tables correspond with tables 1 and 2 of the 1949 report, (see note in Introduction on the revised definition of the term "general"). Included are transactions of (a) capital accounts, (b) ordinary or current accounts and (c) certain trust accounts and special or administrative funds, the operations of which are accounted for separately by provincial governments. (b) and (c) are combined in these tables and described as "ordinary".

Since a division between "ordinary" and "capital" has been made for each item on tables 1 and 2, tables 3 and 4 of last year's report, which dealt with (b) and (c) above, have been excluded from this report.

In order to achieve a measure of interprovincial comparability, certain adjustments have been made to the provincial Public Accounts figures. Reconciliations of "ordinary" revenue and expenditure as defined in this report, with provincial ordinary or current accounts, are to be found in tables 7 and 8.

As noted in the Introduction, it has not been possible to exclude from "ordinary" expenditures, items of a capital nature, which have been charged in Provincial Public Accounts to current or ordinary account, and as these vary sometimes considerably, both as between province and between successive years for each province, the comparative value of "ordinary" in these statistics is affected accordingly. For these reasons a summation of "ordinary" and "capital" provides a more valid comparison of total expenditures.

TABLE 3 - ANALYSIS OF SPECIFIED ITEMS OF GROSS GENERAL EXPENDITURE

This table gives a breakdown of the major functions of expenditure shown in totals in table 2. It should be kept in mind that the figures presented in this table as "capital" expenditures represent only those expenditures of a capital nature made out of provincial capital accounts, and that frequently expenditures of a capital nature are charged to provincial current accounts and hence would appear in this table in the "ordinary" items.

TABLES 4 and 5 - NET GENERAL REVENUE AND EXPENDITURE

These tables correspond with tables 6 and 7 of the previous year's report. For some purposes it is desirable to know the "net" cost to the provinces of the various services rendered, i.e. the amount spent thereon out of provincial funds after deducting revenues which can be specifically assigned or related to the services rendered. While the surplus position is the same in both the "gross" and the "net" presentation, the former emphasizes the administrative burden of services, the latter the "net" cost of the various services.

"Net general revenue" is arrived at by deducting from "gross general revenue", table 1, (a) all institutional revenues, (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions and (d) all capital revenue. These revenues are then offset against the related items of expenditure to arrive at "net general expenditure", table 5.

Revenue received from the Federal Government under terms of the 1947 Federal Tax Rental Agreements has been shown immediately after taxation revenue since it represents monies received in lieu of tax revenue from provincial tax sources which have been surrendered temporarily to the Federal Government for a rental fee.

"Other taxes" consists of the following:

		\$'000	\$'000
Newfoundland:	Tax on Fire Insurance Premiums		257
Nova Scotia:	Tax on Fire Insurance Premiums	16	
	Public Utilities Act	<u>33</u>	49
New Brunswick:	Fire Prevention Tax on Premiums	22	
	Insurance Act	10	
	Tax on Pole Lines	<u>1</u>	33
Quebec:	Tax on Fire Insurance Premiums	90	
	Security Transfer Tax	1,150	
	Property Transfer Tax	<u>46</u>	1,286

4.		\$'000	\$'000
Ontario:	Fire Marshal Tax	141	
	Tax on Insurance Premiums	8	
	Security Transfer Tax	1,645	
	Land Transfer Tax	<u>1,702</u>	3,496
Manitoba:	Fire Prevention Tax		23
Saskatchewan:	Fire Prevention Assessment Levy	65	
	Hospitalization Insurance Tax	<u>5,708</u>	5,773
Alberta:	Increment Tax	736	
	Fire Prevention Tax	<u>39</u>	775
British Columbia:	Poll Tax	94	
	Hospital Insurance Fund Premiums	11,439	
	Tax on Fire Insurance Premiums	<u>53</u>	11,586
Yukon:	Poll Tax	14	
	Territorial Business Tax	<u>2</u>	16

TABLE 6 - ANALYSIS OF SPECIFIED ITEMS OF NET GENERAL EXPENDITURE

This table gives a breakdown of the major functions of expenditures shown in totals in table 5.

TABLES 7 and 8 - RECONCILIATION OF GROSS ORDINARY REVENUE AND EXPENDITURE WITH PROVINCIAL ORDINARY REVENUE AND EXPENDITURE PER PUBLIC ACCOUNTS

These tables are included to explain, as clearly as tabular limitations will permit, what constitutes the difference between (a) revenue and expenditure as presented in provincial Public Accounts and (b) Gross "Ordinary" Revenue and Expenditure as shown in Tables 1 and 2.

The additions of "revenue deducted from expenditure" and "expenditure deducted from revenue" do not affect the surplus position as shown in provincial Public Accounts. They are necessary because of variations in the practice of deducting shared-cost contributions, interest and service revenues from relevant expenditures, and of deducting certain expenditures from related revenues (items 2 and 3).

Certain revenues and expenditures which are included in provincial capital accounts, but are not considered to be of a capital nature, have been transferred to "ordinary" revenue and expenditure (item 4, table 7 and item 5, table 8).

Profits of Liquor Control Boards are adjusted to the amount actually earned by the Board during the fiscal year under review. (items 5 and 18, table 7 and item 18, table 8). See Table 11 for details of liquor control operations and reconciliation with Liquor Board Reports.

Sinking Fund earnings are not considered to be a part of gross ordinary revenue and therefore are deducted from revenue and offset against debt retirement expenditure (item 11, table 7 and item 17, table 8).

In the Public Accounts of some provinces gross revenues and expenditures of certain working capital funds are included in current account. These have been deleted and only the net surplus or deficit for the year under review included (items 6, 12, 13 and 14, table 7 and items 6, 11, 12 and 14, table 8). Then any operating surpluses are offset against the pertinent functions of expenditure, and any operating deficits are added to expenditure under the appropriate functional headings (item 15, table 7 and item 13, table 8).

In some provinces trust accounts and special or administrative funds have been created, the revenues and expenditures of which are accounted for separately and not included in provincial current revenues and expenditures although similar items are so included by other provinces. Consequently the revenues and expenditures of such funds have been classified by source and function and included in "ordinary" revenue and expenditure (item 20, tables 7 and 8). Inter-fund transactions between the provincial current accounts and these funds have been eliminated (items 16 and 21, table 7 and items 15 and 21, table 8).

The foregoing are indications of the numerous adjustments made to the published Public Accounts in order to achieve interprovincial comparability.

A list of those special funds and trust accounts which have been added to arrive at "ordinary" revenue and expenditure follows:

SPECIAL FUNDS AND TRUST ACCOUNTS

Newfoundland:

Board of Commissioners of Public Utilities
Industrial Development Board
Property Loss Reserve Fund

Prince Edward Island:

Potato Industry Promotion Fund
Provincial Sanatorium Commission
Unsatisfied Judgment Fund

Nova Scotia:

Public Utilities Commission
Research Endowment Fund
Unsatisfied Judgment Fund

New Brunswick:

Crown Land Sinking Fund
Fire Prevention Act, 1943
Government House Trust Fund
N.B. Cheese Board
Plumbers' Examining Board

Quebec:

Catholic Committee
Protestant Committee
District Court Houses
Marriage Licence Fund

Ontario:

Housing Corporation Limited
Niagara Parks Commission
Ontario Municipal Improvement Corporation
Unsatisfied Judgment Fund

Manitoba:

Cooperative Promotion Board
Cream Graders
Fire Insurance Reserve
Fire Prevention Fund
Horned Cattle Purchase Act
Manitoba Power Commission - Extension Account
Milk Control Board
Municipal Commissioner
Occupational Therapy
Reserve for War and Post-War Emergencies
School Libraries
Unsatisfied Judgment Fund

Saskatchewan:

Cream Grading Account
Fire Prevention Fund
Horned Cattle Purchases Trust Account
Land Titles Assurance Fund
Milk Control Board
Saskatchewan Agricultural Research Foundation
School Lands Fund

Alberta:

Dairying Service
Horned Cattle Purchases Account
Post-War Reconstruction Fund
Wheat Board Monies Trust Account

British Columbia:

Beef Cattle Producers Assistance Fund
Farmers' Land Clearing Assistance Fund
Forest Development Fund
Forest Protection Fund
Forest Reserve Account
Fraser River (New Westminster) Bridge Account
Fund for Promotion of Education in Proper Use of Alcohol
Grazing Range Improvement Fund
Highway Development Fund
Hospital Construction Fund
Hospital Insurance Fund
Scaling Fund
Silviculture Fund
Southern Okanagan Lands Project Fund
University Endowment Lands Administration Account

Yukon Territory:

Yukon Development Fund

TABLE 9 - SPECIFIED AMOUNTS RECEIVED FROM OTHER GOVERNMENTS

The total shown for each province, (item 34), on this table is the sum of items 2, 23 and 24 on table 1 except in the cases of Nova Scotia, Ontario, Alberta and British Columbia, where the addition represents the amounts received from municipalities for policing services (table 9, item 32). On table 1 these are classified under "Sales and Services", item 8.

An explanation of certain terms used in this table follows: "Subsidies" may be defined as amounts received by one level of government from another as assistance towards maintaining governmental services, but without being related in any way to a specific service for which the receiving government is responsible. "Contributions" include all amounts received by one level of government from another in respect of specific services which are the responsibility of the receiving government, except shared-revenue receipts. The latter are classified as "shared-revenue" whether they are related to a specific expenditure of the receiving government or not. For example a 25% share of provincial gasoline tax paid to municipalities, to be spent by them entirely on road construction would be classified as "shared-revenue contributions" in the provincial expenditure. Contributions may be broken down into "grants-in-aid" and "shared-cost contributions". The former are receipts of one government from another where the amounts contributed are not based on a specific share of the total cost. "Shared-cost contributions" are based on a specific share of the total expenditure.

Revenues received from another government, resulting from direct services which are provided to all who avail themselves of them are included in this report under "sales and services". However, if a government is reimbursed for a service rendered to another government, and if the paying government is responsible for providing the service thus rendered then the amount received is considered to be a "refund of current year's expenditure" and is offset against the pertinent expenditure as an adjustment before arriving at gross ordinary revenue and expenditure.

TABLE 10 - SPECIFIED AMOUNTS PAID TO OTHER GOVERNMENTS

The definitions given above for table 9, apply here as well by substituting "paid to" for "received from", etc.

TABLE 11 - PROVINCIAL REVENUE FROM LIQUOR OPERATIONS

This table shows the calculation of liquor profits as shown in Ordinary Revenue, table 1, item 25. It also reconciles these totals with the profits reported by the Liquor Boards or Commissions. The summary at the bottom gives the total provincial revenue derived from what may be

Since the Report of the Nova Scotia Liquor Commission covers the sixteen month period ended March 31, 1951, a complete statement of operations for twelve months was not available. Hence the figures for Nova Scotia in this table are for sixteen months. A summary of provincial revenue from liquor operations for the twelve months ended November 30, 1950 follows: Net profit \$7,520,000; Privileges, Licences and Permits \$153,000; Fines and Penalties \$51,000; Confiscations \$3,000, making a total of \$7,727,000.

TABLES 12 and 13 - REVENUE AND EXPENDITURE OF TRANSITIONAL PERIODS DUE TO CHANGE OF FISCAL YEAR ENDS

As explained in the Introduction, Nova Scotia and New Brunswick have changed their fiscal year ends to conform with the other provinces, whose fiscal years all end on March 31. Revenues and expenditures for twelve months have been given in the main tables, 1 to 11. Included here are the transitional periods; for Nova Scotia, the period December 1, 1950 to March 31, 1951, (four months), and for New Brunswick the period November 1, 1950 to March 31, 1951, (five months). Both the "gross" and "net" presentation of revenue and expenditure are given in complete detail.

The following symbols have been used in the tables:

- .. to indicate figures are not available
- to indicate nil and amounts under \$500

ANNUAL PUBLICATIONS ON PROVINCIAL FINANCIAL STATISTICS

Publication Number	Title
8502-509	"Summary of Estimates of Revenue and Expenditure of Provincial Governments" - commencing with 1951
8502-512	"Preliminary Analysis of Revenue and Expenditure of Provincial Governments" - commencing with 1949
8502-508	"Financial Statistics of Provincial Governments - Direct and Indirect Debt" - commencing with 1950
8502-514	"Financial Statistics of Provincial Governments - Revenue and Expenditure" - commencing with 1950

Note: The last two publications, before 1950, were contained in one report entitled "Financial Statistics of Provincial Governments".

TABLE 1 - GROSS GENERAL REVENUE
For Fiscal Years Ended Nearest December 31, 1950
(Thousands of Dollars)

NO.	SOURCE	NFID.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	SUB-TOTAL	YUKON	TOTAL
1.	Taxes(a)	2,221	1,509	9,090	10,893	156,383	174,682	9,403	28,955	15,953	69,253	478,342	166	478,508
2.	Federal Tax Rental Agreements	7,220	2,122	11,103	8,864	-	-	13,981	15,416	14,765	19,166	92,637	145	92,782
3.	Privileges, Licences and Permits	60	31	153	15	10,410	13,224	1,814	49	876	271	26,903	4	26,907
4.	Liquor Control and Regulation	508	367	3,227	2,608	16,543	20,817	3,279	3,802	6,540	9,331	67,022	38	67,060
5.	Motor Vehicles	383	10	1,057	1,986	19,091	15,393	2,443	3,359	49,138	6,440	99,300	25	99,325
6.	Natural Resources	118	94	339	294	4,727	3,204	452	1,329	1,136	1,752	13,445	26	13,471
7.	Other	1,069	502	4,776	4,903	50,771	52,638	7,988	8,539	57,690	17,794	206,670	93	206,763
8.	Sub-Total Items 3 - 6	739	187	1,796	684	4,169	9,358	2,005	2,167	3,199	13,072	37,336	17	37,353
9.	Sales and Services	46	37	28	66	852	574	17	206	574	-	6,975	-	6,975
10.	Fines and Penalties	46	18	151	66	574	772	143	138	313	215	2,436	3	2,439
11.	Interest	727	9	1,290	971	3,418(c)	4,509(c)	2,871	2,684	3,651	1,737	21,987	-	21,987
12.	Discount (or amount amortized) on Profit on Sale of Securities Purchased as Investments	-	-	-	-	17	-	-	29	-	-	46	-	46
13.	Premium (or amount amortized) on Provincial Bond Sales	-	-	-	-	84	390	-	1,080	215	139	1,952	-	1,952
14.	Profit on Foreign Exchange	-	-	-	-	-	-	-	-	-	-	-	-	-
15.	Sub-Total Items 11 - 14	727	9	1,290	1,015	3,519	4,099	2,871	3,793	3,870(d)	1,876	23,969	-	23,969
16.	Other Government	-	-	-	-	-	-	-	-	-	-	-	-	-
17.	Share of Income Tax on Power Utilities	-	14	210	146	1,247	815	225	43	767	991	4,458	-	4,458
18.	Subsidies	8,040(e)	657	2,005	1,632	2,867	3,155	1,750	2,062	2,063	1,003	25,234	66	25,300
19.	Contributions(f)	1,314	144	-	6,593	34,595	2,790	434	8,007	7,725	12,550	141,058	37	141,095
20.	Sub-Total Items 16 - 18	13,444	1,930	10,539	8,371	38,709	40,669	21,907	10,112	10,555	14,514	170,750	103	170,853
21.	Provinces and Municipalities(f)	-	2	311	8	5,722	-	705	31	145	1,354	8,278	-	8,278
22.	Capital	-	-	74	-	-	-	-	-	-	3	77	-	77
23.	Sub-Total Items 20 - 21	13,444	1,932	10,850	8,379	44,431	40,669	22,612	10,143	10,700	15,868	179,028	103	179,131
24.	Items 19 and 22	1,314	144	74	17	359	2,790	434	341	387	2,541	8,401	-	8,401
25.	Government Enterprises and Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
26.	Liquor Profits	2,118	717	7,520	5,457	20,809	29,979	6,156	8,674	11,374	18,594	111,398	541	111,939
27.	Other(g)	-	8	-	-	2,826	122	33	657	114	255	3,486	-	3,486
28.	Capital	26	-	30	21	-	-	-	-	-	20	701	-	701
29.	Sub-Total Items 1, 2, 7, 8, 10, 11, 23, 25, 26, 27	27,592	7,003	46,540	40,283	283,604	313,207	65,195	78,508	117,078	156,093	1,136,003	1,068	1,137,071
30.	Items 9, 24, 28	1,344	181	132	40	1,211	8,045	451	547	961	2,561	15,473	-	15,473
31.	Non-Revenue and Surplus Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
32.	Refunds of Previous Years' Expenditure	147	4	-	-	89	129	132	145	110	14	770	9	779
33.	Repayment of Advances	-	-	-	-	153	-	-	528	-	486	1,152	-	1,152
34.	Other	-	-	-	-	-	-	-	11	-	13	24	-	24
35.	Total Gross Ordinary Revenue	27,744	7,007	46,540	40,283	283,846	313,336	65,327	79,192	118,088	156,586	1,137,549	1,077	1,139,026
36.	Total Gross Capital Revenue	1,344	181	132	40	1,211	8,045	451	547	961	2,561	15,473	-	15,473
37.	Total Gross General Revenue	29,088	7,188	46,672	40,323	285,057	321,381	65,778	79,739	119,049(d)	159,147	1,153,422	1,077	1,154,499

(a) See table 4 for breakdown of tax revenue.
(b) Excludes sinking fund earnings as follows: NFID. \$50,000; P.E.I. \$48,000; N.S. ..; N.B. \$739,000; Que. \$2,373,000; Ont. \$1,876,000; Man. ..; Sask. ..; Alta. -; B.C. \$1,059,000.
(c) Excludes interest on Common School Fund: Que. \$62,000; Ont. \$71,000.
(d) Includes 1945 debt reorganization programme - interest adjustments \$601,000 and 1950 debt refunding - sale of investments and profit on redemption of stock issues \$2,605,000.
(e) Includes transitional grant of \$6,500,000.
(f) See table 9 for breakdown of the functions of expenditure towards which the contributions were made.
(g) Includes: (1) Contribution from Hydro Electric Commission, \$2,800,000; Saskatchewan - Profit of various Crown Companies, \$640,000.

TABLE 2 - GROSS GENERAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	FUNCTION	Nfld.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	SUB-TOTAL	YUKON	TOTAL
1.	General Government(a)	1,449	392	1,232	771	8,760	6,653	1,513	2,901	4,040	5,503	33,214	85	33,299
2.	Capital	215	122	60	305	14	1,425	79	177	1,184	1,252	4,833	65	4,898
3.	Protection of Persons and Property	1,586	186	1,169	666	14,039	20,421	2,143	2,368	2,459	6,186	51,223	15	51,238
4.	Capital			4		562	1,220		59	925	318	3,088	5	3,093
5.	Transportation and Communications	2,273	1,164	6,596	6,316	23,365	53,010	5,912	6,415	6,598	13,818	126,067	298	126,365
6.	Capital	4,714	1,706	14,453	10,097	31,360	32,286	2,296	3,805	15,785	14,566	131,068	51	131,119
7.	Health	5,376	1,137	5,586	4,013	49,014	40,050	6,139	21,398	10,577	33,168	176,458	138	176,596
8.	Capital	1,737	147	1,234	135	195	3,791	592	1,331	4,150	1,282	14,594		14,594
9.	Social Welfare	10,670	1,600	11,179	8,739	42,412	54,486	10,396	13,016	12,825	25,742	191,065	126	191,191
10.	Capital		21						12	2	189	224		224
11.	Recreational and Cultural Services	127	57	185	40	954	2,641	38	296	120	722	5,180		5,180
12.	Capital	5		48	22	140	572					787		787
13.	Education	4,390	985	9,436	6,226	44,866(b)	59,885	6,691	10,436	14,829	26,088	183,832	152	183,984
14.	Capital		17	1,437	1,385	1,385	154	276	621	1,486	236	5,612	34	5,646
15.	Natural Resources and Primary Industries	1,230	293	2,946	2,833	26,175	14,800	3,020	4,611	4,212	9,794	69,914	19	69,933
16.	Capital	707	108	210	64	551	4,845	98	331	2,777		9,791		9,791
17.	Trade and Industrial Development	85	39	471	266	2,085	1,178	199	247	441	509	5,520	1	5,521
18.	Capital	119		33			7					159		159
19.	Local Government Planning					176		93	457	285	77	1,458	2	1,500
20.	Debt Charges	340	1,062	7,614	8,514	24,620	46,186	9,514	12,462	4,357	28,402	143,471		143,471
21.	Contributions to Other Governments(c)	217	55	613	2,056		1,728			203	11,662	16,534	61	16,595
22.	Contributions to Government Enterprises (d)			334		3,554	7,297	480	55	34		11,754		11,754
23.	Other Expenditures	335	14	78	24	3,778(e)	1,320	15,499(f)	61	74	859	21,742		21,742
24.	Capital		22						84			106		106
25.	Sub-Total	28,096	6,991	47,496	40,892	244,098	309,955	61,637	74,723	61,054	162,530	1,037,472	897	1,038,369
26.	Capital	7,497	2,143	17,479	10,623	34,307	44,300	3,341	6,420	26,309	17,843	170,262	155	170,417
27.	Non-Expense and Surplus Payments													
28.	Refunds of Previous Years' Revenue	3	2			170	16	50	22	112		375	3	378
29.	Advances Charged to Revenue							19	66		40	125		125
29.	Other					1,585(g)	184		8		222	1,999		1,999
30.	Total Gross Ordinary Expenditure	28,099	6,993	47,496	40,892	245,853	310,155	61,706	74,819	61,166	162,792	1,039,971	900	1,040,871
31.	Total Gross Capital Expenditure	7,497	2,143	17,479	10,623	34,307	44,300	3,341	6,420	26,309	17,843	170,262	155	170,417
32.	Total Gross General Expenditure	35,596	9,136	64,975	51,515	280,160	354,455	65,047	81,239	87,475	180,635	1,210,233	1,055	1,211,288
33.	Debt Retirement Included Above	-111	-484	-2,242	-2,775	-9,563	-19,853	-5,525	-6,220	-651	-19,513	-66,937		-66,937
34.	Total Gross General Expenditure Exclusive of Debt Retirement	35,485	8,652	62,733	48,740	270,597	334,602	59,522	75,019	86,824(h)	161,122	1,143,296	1,055	1,144,351

(a) Includes expenditures on public buildings serving a number of functions.

(b) Includes \$5,861,000 expenditure out of Education Fund to meet debt charges of various school commissions. The bonds issued by the Quebec Municipal Commission to discharge liabilities are included in the Debt Report as indirect debt.

(c) For breakdown, see table 10.

(d) Consists of: N.S. - Power Commission re Rural Electrification; Que. - Sugar Refinery \$132,000, Farm Credit Bureau \$781,000, Rural Electrification Bureau \$516,000, Streams Commission \$2,125,000; Ont. - Hydro Electric Power Commission Bonus re Rural Lines; Man. - Power Commission Bonus; Sask. - Government Seed Plant; Alta. - Bitumount Plant.

(e) Includes assistance to the victims of the Rimouski and Gattano conflagrations \$2,493,000.

(f) Includes expenditures re 1950 Flood Emergency of \$15,464,000.

(g) Increase in reserve for doubtful accounts.

(h) Excludes 1945 debt reorganization programme - special adjustment coupons and expenses \$2,269,000.

TABLE 3 - ANALYSIS OF SPECIFIED ITEMS OF GROSS GENERAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	FUNCTION	N.F.D.	P. E. I.	N. S.	N. B.	Q. B.	ONT.	MAN.	SASK.	ALTA.	B. C.	SUB-TOTAL	YUKON	TOTAL
1.	General Government	1,320	332	1,074	591	7,628	5,828	1,248	2,559	3,763	5,053	29,396	77	29,473
2.	Executive and Administrative (a)	215	97	60	305	14	1,425	79	177	1,184	1,252	4,808	65	4,873
3.	Legislative	129	56	158	180	1,128	748	265	259	254	308	3,485	8	3,493
4.	Capital	-	25	-	-	-	-	-	-	-	-	25	-	25
5.	Research, Planning and Statistics	-	4	-	-	-	77	-	83	23	142	333	-	333
6.	Total General Government	1,449	392	1,232	771	8,760	6,653	1,513	2,901	4,040	5,503	33,244	85	33,299
7.	Capital	215	122	60	305	14	1,425	79	177	1,184	1,252	4,833	65	4,898
8.	Protection of Persons and Property	235	59	218	143	4,516	3,052	573	618	644	833	10,891	-	10,891
9.	Law Enforcement	-	-	-	-	111	105	-	12	43	122	393	-	393
10.	Corrections	76	6	159	81	1,888	867	184	88	6	369	3,724	-	3,724
11.	Juvenile Delinquents	-	-	4	-	451	171	184	47	46	-	719	-	719
12.	Other Offenders	163	28	14	12	1,360	5,993	352	446	453	762	9,583	-	9,583
13.	Capital	-	-	-	-	-	758	-	-	151	158	1,067	-	1,067
14.	Other	3	-	-	-	-	43	-	-	-	-	46	-	46
15.	Police Protection	779	52	231	161	3,553	5,764	261	294	386	2,247	13,728	-	13,728
16.	Capital	-	-	-	-	-	186	-	922	970	7	193	-	193
17.	Other	330	41	547	269	2,722	4,702	773	-	685	51	13,251	15	13,266
18.	Capital	-	-	-	-	-	-	-	-	-	-	716	5	721
19.	Total Protection of Persons and Property	1,586	186	1,169	666	14,039	20,421	2,143	2,368	2,459	6,186	51,223	15	51,238
20.	Capital	-	-	4	-	562	1,220	-	59	925	318	3,088	5	3,093
21.	Transportation and Communications	1,965	1,103	6,072	6,064	23,477	52,993	5,912	6,250	6,391	12,967	123,194	288	123,482
22.	Highways, Roads and Bridges	4,714	1,701	14,393	9,978	31,360	32,286	2,296	3,805	15,745	14,197	130,475	51	130,526
23.	Railways	295	-	-	-	-	-	-	-	18	40	353	-	353
24.	Telephone, Telegraph and Wireless	13	56	494	252	488	17	-	-	189	811	30	9	2,494
25.	Waterways	-	5	60	119	-	-	-	-	40	369	593	-	593
26.	Capital	-	-	-	-	-	-	-	-	-	-	5	1	6
27.	Other	-	5	-	-	-	-	-	-	-	-	-	-	-
28.	Total Transportation and Communications	2,273	1,164	6,596	6,316	23,965	53,010	5,912	6,415	6,598	13,818	126,067	298	126,365
29.	Capital	4,714	1,706	14,453	10,057	31,360	32,286	2,296	3,805	15,785	14,566	131,068	51	131,119
30.	Health and Social Welfare	161	35	69	106	1,397	1,099	238	362	170	343	3,980	6	3,986
31.	Health	-	-	-	-	-	-	-	3	2	-	5	-	5
32.	Public Health	666	214	871	710	4,284	4,929	1,091	2,273	1,598	2,376	19,014	2	19,016
33.	Capital	-	95	-	1	20	328	-	7	264	2	717	-	717
34.	Medical, Dental and Allied Services	613	73	210	12	1,483	1,264	50	1,069	1,327	1,417	6,518	3	6,521
35.	Hospital Care	3,936	815	4,436	3,185	42,850	35,758	4,760	17,482	7,484	25,032	146,848	127	147,075
36.	Capital	1,737	52	1,234	134	175	3,463	592	1,321	3,884	1,280	13,872	-	13,872
37.	Total Health	5,376	1,137	5,586	4,013	49,044	40,050	6,139	21,398	10,577	33,168	176,458	138	176,596
38.	Capital	1,737	147	1,234	135	195	3,791	592	1,331	4,150	1,282	14,594	-	14,594
39.	Social Welfare	5,388	1,389	8,812	7,268	33,298	41,856	8,164	8,866	10,430	17,870	143,403	62	143,465
40.	Aid to Aged Persons	-	21	-	-	-	-	-	-	2	189	212	-	212
41.	Aid to Blind Persons	170	59	455	508	5,949	1,165	301	265	223	398	5,493	-	5,493
42.	Aid to Unemployed	3,341	50	1,403	50	5,745	2,774	633	1,017	862	4,626	13,303	38	13,341
43.	Mothers' Allowances	1,161	57	1,403	844	5,841	5,745	680	1,017	847	396	18,081	-	18,081
44.	Child Welfare	36	30	390	56	10	1,563	301	199	199	903	4,398	20	4,418
45.	Labour	183	13	74	61	697	643	97	108	137	401	2,254	6	2,260
46.	Other Social Welfare	391	15	45	-	617	740	220	890	127	1,148	4,195	-	4,201
47.	Capital	-	-	-	-	-	-	-	12	-	-	12	-	12
48.	Total Social Welfare	10,670	1,600	11,179	8,739	42,412	54,486	10,396	13,016	12,825	25,742	191,065	126	191,191
49.	Capital	-	21	-	-	-	-	-	12	2	189	224	-	224

TABLE 3 - ANALYSIS OF SPECIFIED ITEMS OF GROSS GENERAL EXPENDITURE (Cont'd)

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	FUNCTION	N.F.L.D.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	SUB-TOTAL	YUKON	TOTAL
Recreational and Cultural Services														
50.	Archives, Art Galleries, Museums and Libraries	122	30	130	20	149	798	16	116	1	255	1,597	-	1,597
51.	Capital	5	-	2	-	-	-	-	-	-	-	7	-	7
52.	Ordinary	-	-	-	-	531	805	-	136	25	342	1,829	-	1,829
53.	Parks, Beaches and Other Recreational Areas	-	-	-	22	140	572	-	-	-	-	734	-	734
54.	Capital	-	13	31	18	54	274	22	48	50	121	631	-	631
55.	Ordinary	-	14	24	2	220	804	-	-	44	-	1,123	-	1,123
56.	Capital	-	-	46	-	-	-	-	-	-	-	46	-	46
57.	Total Recreational and Cultural Services	127	57	185	40	954	2,641	38	296	120	722	5,180	-	5,180
58.	Capital	5	-	48	-	140	572	-	-	-	-	787	-	787
Education														
59.	Schools Operated by Local Authorities	3,552 (d)	719	6,762 (e)	5,223	26,443 (e)	44,862	4,694	8,126	11,564	19,709	131,654	152 (f)	131,806
60.	Capital	525	205	943 (g)	790	14,815	10,682	1,646	1,564	2,144	4,445	38,291	34 (h)	38,291
61.	Universities, Colleges and Other Schools	-	17	454	-	1,385	150	276	589	1,486	28	4,425	-	4,425
62.	Capital	41	17	-	51	100	654	46	211	65	197	1,382	-	1,382
63.	Education of the Handicapped	-	-	-	-	-	-	-	32	-	208	244	-	244
64.	Supernumeration and Pensions	81	4	877	54	423	2,606	75	166	589	1,298	6,173	-	6,173
65.	Ordinary	191	40	322	108	3,085	1,061	230	369	467	439	6,332	-	6,332
66.	Capital	4,390	985	9,436	6,226	44,866	59,885	6,691	10,436	14,829	26,088	183,832	152	183,984
67.	Total Education	-	17	1,437	-	1,385	154	276	621	1,486	236	5,612	34	5,646
68.	Capital	382	15	103	307	2,416	1,768	493	296	241	722	6,743	17	6,760
Natural Resources and Primary Industries														
69.	Fish and Game	412	-	1	-	650	393	-	-	-	-	1,456	-	1,456
70.	Capital	334	25	491	1,271	5,335	7,709	854	307	1,260	5,746	23,332	-	23,332
71.	Forests	-	-	-	-	4,046	-	-	-	-	-	4,277	-	4,277
72.	Land: Settlement and Agriculture	336	242	1,463	1,117	17,364	4,535	1,095	2,487	2,071	2,431	33,141	-	33,141
73.	Capital	1	108	-	7	1	380	87	331	2,722	3,637	3,637	-	3,637
74.	Land: Settlement and Agriculture	85	-	780	55	946	688	132	267	526	441	3,922	2	3,922
75.	Minerals and Mines	167	-	36	-	-	26	358	-	87	232	863	-	863
76.	Capital	127	-	6	-	80	100	10	-	-	-	137	-	137
77.	Water Resources	93	11	103	83	34	-	88	1,254	27	222	1,915	-	1,915
78.	Ordinary	-	-	-	-	-	-	-	-	46	-	46	-	46
79.	Capital	1,230	293	2,946	2,833	26,175	14,800	3,020	4,611	4,212	9,794	69,914	19	69,933
80.	Total Natural Resources and Primary Industries	707	108	210	64	651	4,845	98	331	2,777	-	9,791	-	9,791
81.	Capital	1	-	30	25	44	109	9	45	278	256	797	-	797
Debt Charges														
83.	Commissions on Bond or Debenture Sales and Other Management Charges ..	1	13	111	170	537	537	15	334	246	246	1,426	-	1,426
84.	Discount or Amount Amortized on Provincial Bond Sales	-	484	2,242	2,775	9,563	19,853	5,525	6,220	651	19,513	66,937	-	66,937
85.	Bonded Debt Retirement	111	-	-	-	14,133	25,046	3,886	5,783	3,428	8,243	72,338	-	72,338
86.	Interest	197	565	5,203	5,854	306	641	79	80	-	144	1,399	-	1,399
87.	Loss on Foreign Exchange	31	-	28	90	-	-	-	-	-	-	-	-	-
88.	Premium or Amount Amortized or Loss on Sale of Securities Purchased as Investments	-	-	-	-	574	-	-	-	-	-	574	-	574
89.	Total Debt Charges	340	1,062	7,614	8,914	24,620	46,186	9,514	12,462	4,357	28,402	143,471	-	143,471
Other Expenditures														
90.	Civil Defence	-	2	-	-	-	10	2	1	4	6	25	-	25
91.	Housing	6	-	18	-	814	602	6	29	4	-	1,678	-	1,678
92.	Ordinary	-	22	-	-	-	-	-	84	-	-	106	-	106
93.	Capital	309	12	60	24	2,664	708	15,491	31	66	654	20,039	-	20,039
94.	Total Other Expenditures	335	14	78	24	3,478	1,320	15,499	61	74	859	21,742	-	21,742
95.	Capital	-	22	-	-	-	-	-	84	-	-	106	-	106

(a) Includes expenditures on public buildings serving a number of functions.

(b) Includes relief works of \$1,763,000.

(c) Direct relief to individuals is not a responsibility of the provincial government.

(d) Local schools in Newfoundland are operated by church authorities.

(e) See footnote (b), table 2.

(f) Consists of public school facilities provided by the Territorial Government of \$135,000 and contributions towards separate schools \$17,000.

(g) Construction of rural consolidated high schools. The province constructs the buildings and pays 75% of operational costs.

(h) Construction of public schools. These are constructed and operated by the Territorial Government.

TABLE 4 - NET GENERAL REVENUE

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	SOURCE	NEW.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	SUB-TOTAL	YUKON	TOTAL
Taxes														
1.	Corporations	-	-	-	-	12,414	10,598	-	-	-	-	23,012	10	23,022
2.	Income	-	-	-	-	42,769	65,863	2,400(a)	1,531(a)	2,578(a)	8,696(a)	127,201	16	127,217
3.	Corporations	-	84(a)	1,760(a)	1,520(a)	21	52	23	-	6	-	115	-	115
4.	Individuals (b)	-	13	-	-	-	-	-	-	-	-	-	-	-
5.	Property	-	1	102	96	-	1,331	-	1,966	47	3,715	7,258	41	7,299
6.	Sales	-	(c)	-	-	(c)	-	-	-	(c)	-	1,608	-	1,608
7.	Alcoholic Beverages	-	111	506	288	3,232	10,474	979	-	835	2,535	19,002	5	19,007
8.	Amusements and Admissions	-	960	6,590	5,814	37,180	65,040	5,950	8,331(c)	11,610	13,782(c)	156,509	78	156,587
9.	Motor Fuel and Fuel Oil	-	(c)	-	-	844	9,031	-	-	-	-	10,003	-	10,003
10.	Tobacco	-	712	-	-	2,293	32,811	-	-	-	28,844	75,845	-	75,845
11.	General	-	-	-	-	3,233	-	-	-	-	-	3,295	-	3,295
12.	Other Commodities and Services (d)	-	-	-	-	13,007	17,828	28(b)	127(b)	102(b)	95(b)	31,216	-	31,216
13.	Succession Duties	-	3(b)	21	5(b)	1,286	3,496	23	5,773	775	11,586	23,278	16	23,294
14.	Other (e)	257	-	49	33	-	-	-	-	-	-	-	-	-
15.	Sub-Total Items 1 - 12	2,221	1,509	9,090	10,893	156,383	174,682	9,403	28,955	15,953	69,253	478,342	166	478,508
16.	Federal Tax Rental Agreements	7,220	2,122	11,103	8,864	-	-	13,981	15,416	14,765	19,166	92,637	145	92,782
17.	Privileges, Licences and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
18.	Liquor Control and Regulation	60	31	153	15	10,410	13,224	1,814	49	876	271	26,903	4	26,907
19.	Motor Vehicles	508	367	3,227	2,608	16,543	20,817	3,279	3,802	6,540	9,331	67,022	38	67,060
20.	Natural Resources	383	10	1,057	1,986	19,091	15,393	2,443	3,359	49,138	6,440	99,300	25	99,325
21.	Other	118	92	339	262	4,727	3,195	452	1,329	1,114	1,734	13,392	26	13,418
22.	Sub-Total Items 15 - 18	1,069	500	4,776	4,901	50,771	52,629	7,988	8,539	57,668	17,776	206,617	93	206,710
23.	Sales and Services	176	42	581	290	3,042	3,474	1,223	1,475	2,149	10,935	23,387	-	23,387
24.	Fines and Penalties	46	18	151	66	574	772	143	138	313	215	2,436	3	2,439
25.	Other Governments	-	-	-	-	-	-	-	-	-	-	-	-	-
26.	Government of Canada	-	-	-	-	-	-	-	-	-	-	-	-	-
27.	Share of Income Tax on Power Utilities	8,040(f)	657	2,005	1,632	2,867	3,155	1,750	2,062	2,063	1,003	25,234	66	25,300
28.	Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
29.	Sub-Total Items 22 - 23	8,040	671	2,215	1,778	4,114	3,970	1,975	2,105	2,830	1,994	29,692	66	29,758
30.	Municipalities	-	-	245	-	-	-	606	-	-	-	851	-	851
31.	Sub-Total Items 24 - 25	8,040	671	2,460	1,778	4,114	3,970	2,581	2,105	2,830	1,994	30,543	66	30,609
32.	Government Enterprises and Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
33.	Liquor Profits	2,118	717	7,520	5,457	20,809	29,979	6,156	8,674	11,374	18,594	111,398	541	111,939
34.	Other (g)	-	-	-	-	2,826	-	3	657	-	-	3,486	-	3,486
35.	Other Revenue	8	7	4	22	122	110	33	25	114	255	700	-	700
36.	Sub-Total Items 33, 34, 19, 20, 21, 26, 27, 28, 29	20,898	5,586	35,685	32,271	238,641	265,616	41,511	65,084	105,166	138,188	946,546	1,014	950,560
37.	Non-Revenue and Surplus Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
38.	Refunds of Previous Years' Expenditure	125	4	-	-	89	89	132	145	110	14	708	9	717
39.	Repayment of Advances Credited to Revenue	5	-	-	-	153	-	-	528	-	466	1,152	-	1,152
40.	Other	-	-	-	-	-	-	-	11	-	13	24	-	24
41.	Total Net General Revenue	21,028	5,590	35,685	32,271	238,883	265,705	41,643	66,668	105,276	138,681	951,430	1,023	952,453

(a) Collections by Federal Government of 5% provincial corporation income tax, under terms of the 1947 Federal-Provincial Tax Rental Agreements.

(b) Arrears.

(c) Taxed under the general sales tax, item 9.

(d) N.S. - Long Distance Telephone Tax; Que. - Hospital Tax on Meals.

(e) For breakdown, see narrative to table 4.

(f) Includes transitional grant of \$6,500,000.

(g) For breakdown, see footnote (g), table 1.

TABLE 5 - NET GENERAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	FUNCTION	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	SUB-TOTAL	YUKON	TOTAL
1.	General Government (a)	1,449	392	1,232	771	8,760	6,653	1,513	2,901	4,040	5,503	33,214	85	33,299
2.	Capital	215	90	60	304	-686	1,400	62	-23	1,004	1,252	3,678	65	3,743
3.	Protection of Persons and Property	1,520	186	1,153	642	13,345	17,919	2,057	2,271	2,404	6,138	47,675	15	47,690
4.	Capital	-	-	4	-	562	1,220	59	59	925	318	3,088	5	3,093
5.	Transportation and Communications	2,273	1,164	6,568	6,316	23,965	53,010	5,912	6,409	6,598	13,818	126,033	298	126,331
6.	Capital	3,756	1,572	14,379	10,097	31,208	29,431	1,956	3,464	15,708	12,005	123,576	51	123,627
7.	Health	4,257	852	3,815	3,120	37,709	33,212	4,533	19,517	8,474	28,643	144,132	138	144,270
8.	Capital	1,351	147	1,202	135	195	3,791	498	1,331	3,940	1,282	13,872	-	13,872
9.	Social Welfare	5,936	584	4,347	3,019	16,503	23,590	4,207	6,933	6,555	14,782	86,556	89	86,645
10.	Capital	-	21	-	-	-	-	-	12	2	189	224	-	224
11.	Recreational and Cultural Services	127	55	173	34	954	2,564	29	278	98	706	5,018	-	5,018
12.	Capital	5	-5	22	18	140	570	-	-	-	-	750	-	750
13.	Education	4,342	940	9,094	5,947	43,228(b)	57,757	6,232	9,920	14,490	25,788	177,738	135	177,873
14.	Capital	-	7	1,437	-22	1,026	154	276	621	1,473	236	5,208	34	5,242
15.	Natural Resources and Primary Industries	1,208	232	2,382	2,758	25,496	14,609	3,016	4,494	3,959	9,633	67,787	19	67,806
16.	Capital	707	-108	210	51	651	-318	98	325	2,296	-	4,128	-	4,128
17.	Trade and Industrial Development	85	39	471	266	2,085	1,178	199	234	441	509	5,507	1	5,508
18.	Capital	119	-	33	-	-	7	-	-	-	-	159	-	159
19.	Local Government Planning and Development	18	7	57	28	176	300	93	457	285	-	1,498	2	1,500
20.	Debt Charges	-387	1,053	6,324	7,899	21,101	41,187	6,643	8,669	487	26,526	119,502	-	119,502
21.	Contributions to Other Governments	217	55	613	2,056	-	1,728	-	-	203	11,662	16,534	61	16,595
22.	Contributions to Government Enterprises(c)	-	-	334	-	3,554	7,297	480	-	34	-	11,754	-	11,754
23.	Other Expenditure	335	14	78	24	2,259	1,320	2,999	61	74	840	8,004	-	8,004
24.	Capital	-	22	-	-	-	-	-	84	-	-	106	-	106
25.	Sub-Total	21,380	5,573	36,641	32,880	109,135	262,324	37,953	62,199	48,242	144,625	850,952	843	851,795
26.	Capital	6,153	1,962	17,347	10,583	33,096	36,255	2,890	5,873	25,348	15,282	154,789	155	154,944
27.	Non-Expense and Surplus Payments	-	-	-	-	-	-	19	66	-	40	125	-	125
28.	Advances Charged to Revenue	-	-	-	-	170	16	50	22	112	-	375	3	378
29.	Refunds of Previous Years' Revenue ...	3	2	-	-	1,585	184	-	8	-	222	1,999	-	1,999
30.	Other	-	-	-	-	-	-	-	-	-	-	-	-	-
30.	Sub-Total Items 27 - 29	3	2	-	-	1,755	200	69	96	112	262	2,499	3	2,502
31.	Total Net Ordinary Expenditure	21,383	5,575	36,641	32,880	200,890	262,524	38,022	62,295	48,354	144,887	853,451	846	854,297
32.	Total Net Capital Expenditure	6,153	1,962	17,347	10,583	33,096	36,255	2,890	5,873	25,348	15,282	154,789	155	154,944
33.	Total Net General Expenditure	27,536	7,537	53,988	43,463	233,986	298,779	40,912	68,168	73,702	160,169	1,008,240	1,001	1,009,241
34.	Debt Retirement Included Above	-111	-484	-2,242	-2,775	-9,563	-19,853	-5,525	-6,220	-651	-19,513	-66,937	-	-66,937
35.	Total Net General Expenditure	27,425	7,053	51,746	40,688	224,423	278,926	35,387	61,948	73,051	140,656	941,303	1,001	942,304

(a) Includes expenditures on public buildings serving a number of functions.

(b) See footnote (b), table 2.

(c) For details see footnote (d), table 2.

TABLE 6 - ANALYSIS OF SPECIFIED ITEMS OF NET GENERAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	FUNCTION	Nfld.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	SUB-TOTAL	YUKON	TOTAL
1.	General Government	1,320	332	1,074	591	7,628	5,828	1,248	2,559	3,763	5,053	29,396	77	29,473
2.	Executive and Administrative(a)	215	65	304	60	-686	1,400	62	-23	1,004	1,252	3,653	65	3,718
3.	Legislative	129	56	158	180	1,128	748	265	259	254	308	3,485	8	3,493
4.	Research, Planning and Statistics	-	25	-	-	-	-	-	83	-	-	25	-	333
5.	Ordinary	-	4	-	-	4	77	-	-	23	142	333	-	333
6.	Total General Government	1,449	392	1,232	771	8,760	6,553	1,513	2,901	4,040	5,503	33,214	85	33,299
7.	Capital	215	90	60	304	-686	1,400	62	-23	1,004	1,252	3,678	65	3,743
8.	Protection of Persons and Property	235	59	218	135	4,516	3,052	573	618	644	833	10,883	-	10,883
9.	Law Enforcement	-	-	-	-	111	105	12	12	43	122	993	-	993
10.	Corrections	190	34	157	77	2,554	4,401	490	494	404	1,100	9,901	-	9,901
11.	Police Protection	779	52	231	161	3,553	5,764	261	294	386	2,230	13,711	-	13,786
12.	Other	316	41	547	269	2,722	4,702	773	865	970	1,975	13,180	15	13,195
13.	Ordinary	-	-	-	-	-	-	-	-	-	-	-	-	-
14.	Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
15.	Total Protection of Persons and Property	1,520	186	1,153	642	13,345	17,919	2,097	2,271	2,404	6,138	47,675	15	47,690
16.	Capital	-	-	4	-	562	1,220	-	59	925	318	3,088	5	3,093
17.	Transportation and Communications	1,965	1,103	6,044	6,064	23,477	52,993	5,912	6,244	6,391	12,967	123,160	288	123,448
18.	Highways, Roads and Bridges	3,756	1,567	14,319	9,978	31,208	29,431	1,956	3,464	15,669	11,636	122,984	51	123,035
19.	Railways	295	-	30	-	-	-	-	-	18	40	353	-	353
20.	Telephones, Telegraph and Wireless	-	56	494	252	488	17	-	165	189	811	2,485	9	2,494
21.	Waterways	13	5	60	119	-	-	-	-	39	369	592	-	592
22.	Capital	-	5	-	-	-	-	-	-	-	-	-	-	-
23.	Other	-	-	-	-	-	-	-	-	-	-	-	-	-
24.	Total Transportation and Communications	2,273	1,164	6,568	6,316	23,965	53,010	5,912	6,409	6,598	13,818	126,033	298	126,331
25.	Capital	3,756	1,572	14,379	10,097	31,208	29,431	1,956	3,464	15,708	12,005	123,576	51	123,627
26.	Health and Social Welfare	137	25	37	62	1,101	821	175	301	96	283	3,038	6	3,044
27.	General	-	-	-	-	-	-	-	-	-	-	-	-	-
28.	Public Health	103	114	431	270	1,814	2,573	591	1,165	772	1,334	9,567	2	9,569
29.	Medical, Dental and Allied Services	613	73	210	12	477	1,264	50	1,069	1,327	2,088	6,303	3	6,306
30.	Hospital Care	3,137	640	3,137	2,776	34,317	28,154	3,717	16,982	6,279	25,818	125,224	127	125,351
31.	Capital	1,351	52	1,202	134	175	3,463	498	1,321	3,674	1,280	13,150	-	13,150
32.	Ordinary	-	-	-	-	-	-	-	-	-	-	-	-	-
33.	Total Health	4,257	852	3,815	3,120	37,709	33,212	4,533	19,517	8,474	28,643	144,132	138	144,270
34.	Capital	1,351	147	1,202	135	195	3,791	498	1,331	3,940	1,282	13,872	-	13,872
35.	Social Welfare	773	416	2,313	1,924	8,819	11,791	2,179	2,975	4,568	7,307	43,065	25	43,090
36.	Aid to Aged Persons	51	21	122	132	519	335	97	94	59	173	1,598	-	1,598
37.	Aid to Blind Persons	3,341	50	1,403	844	5,811	5,774	633	1,003	861	4,526	13,188	38	13,226
38.	Aid to Unemployed	1,161	30	390	56	10	1,563	301	757	704	396	17,938	-	17,938
39.	Mothers' Allowances	183	30	1,403	844	5,811	5,774	633	1,003	861	4,526	13,188	20	13,226
40.	Child Welfare	36	74	74	61	697	642	97	108	137	401	2,253	-	2,253
41.	Labour	391	15	45	2	617	740	220	889	127	1,076	4,122	6	4,128
42.	Other Social Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-
43.	Total Social Welfare	5,936	584	4,347	3,019	16,503	23,590	4,207	6,933	6,655	14,782	86,556	89	86,645
44.	Capital	-	21	-	-	-	-	-	12	2	189	224	-	224
45.	Ordinary	10,103	1,444	8,142	6,139	54,212	56,802	8,740	26,450	15,129	43,425	230,488	227	230,615
46.	Total Health and Social Welfare	1,351	168	1,202	135	195	3,791	498	1,343	3,942	1,471	14,096	-	14,096

TABLE 6 - ANALYSIS OF SPECIFIED ITEMS OF NET GENERAL EXPENDITURE (Cont'd)

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	FUNCTION	Nfld.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	SUB-TOTAL	YUKON	TOTAL
49.	Recreational and Cultural Services													
50.	Archives, Art Galleries, Museums and Libraries	122	30	130	20	149	758	16	116	1	255	1,597	-	1,597
51.	Parks, Beaches and Other Recreational Areas	5	-	2	-	-	-	-	-	-	-	7	-	7
52.	Physical Culture	-	-	-	18	531	805	-	126	25	342	1,829	-	1,829
53.	Other	-	-	-	12	140	570	-	-	-	-	723	-	723
54.	Ordinary	-	11	19	54	240	801	13	30	28	105	472	-	472
55.	Capital	5	14	24	2	220	801	-	6	44	4	1,120	-	1,120
56.	Total Recreational and Cultural Services	127	55	173	34	954	2,564	29	278	98	706	5,018	-	5,018
57.	Capital	5	-	22	18	140	570	-	-	-	-	750	-	750
58.	Education													
59.	Schools Operated by Local Authorities	3,552	(o)	719	5,103	26,439	(d) 43,919	4,551	7,866	11,517	19,528	129,956	135	130,091
60.	Universities, Colleges and Other Schools	477	160	1,135	631	13,186	9,624	1,330	1,416	1,852	4,333	34,144	-	34,144
61.	Education of the Handicapped	41	17	-	51	100	587	46	144	65	190	1,021	-	1,021
62.	Superannuation and Pensions	81	4	877	54	423	2,605	75	32	589	208	244	-	244
63.	Other	191	40	320	108	3,080	1,021	230	328	467	439	6,173	-	6,173
64.	Ordinary	4,342	940	9,094	5,947	43,228	57,757	6,232	9,920	14,490	25,788	177,738	135	177,873
65.	Capital	-	7	1,437	-22	1,026	154	276	621	1,473	236	5,208	34	5,242
66.	Total Education	382	15	103	307	2,446	1,768	493	241	241	722	6,688	17	6,705
67.	Natural Resources and Primary Industries													
68.	Fish and Game	412	-	1	1,271	5,335	7,674	854	-	1,260	5,746	1,456	-	1,456
69.	Forests	334	25	491	45	-	-	-	307	1,260	5,746	23,297	-	23,297
70.	Land: Settlement and Agriculture	314	181	899	1,002	16,685	1,091	1,091	2,455	1,818	2,308	31,174	-	31,174
71.	Minerals and Mines	85	108	780	55	946	688	132	325	2,257	441	3,165	-	3,165
72.	Water Resources	167	-	6	-	80	26	358	267	526	441	3,920	2	3,922
73.	Other	127	-	-	-	-	98	10	-	87	232	861	-	861
74.	Capital	93	11	103	83	34	-	88	-	-10	127	1,847	-	1,847
75.	Ordinary	-	-	-	-	-	-	-	1,224	46	-	46	-	46
76.	Total Natural Resources and Primary Industries	1,208	232	2,382	2,758	25,496	14,605	3,016	4,494	3,959	9,633	67,787	19	67,806
77.	Capital	707	108	210	51	651	-318	98	325	2,296	-	4,128	-	4,128
78.	Debt Charges													
79.	Commissions on Bond or Debenture Sales and Other Management Charges	1	-	30	25	44	109	9	45	278	256	797	-	797
80.	Discount or Amount Amortized on Provincial Bond Sales	-	13	111	170	-	537	15	334	-4	246	1,422	-	1,422
81.	Bonded Debt Retirement	111	484	2,422	2,775	9,563	19,853	5,525	6,220	651	19,513	66,937	-	66,937
82.	Interest	-530	536	3,913	4,883	10,715	20,437	1,015	3,099	-223	6,506	50,371	-	50,371
83.	Loss on Foreign Exchange	31	-	28	46	222	251	79	-1,000	-215	5	-553	-	-553
84.	Premium or Amount Amortized or Loss on Sale of Securities Purchased as Investments	-	-	-	-	557	-	-	-29	-	-	528	-	528
85.	Total Debt Charges	-387	1,053	6,324	7,899	21,101	41,187	6,643	8,669	487	26,526	119,502	-	119,502
86.	Ordinary													
87.	Capital													

(a) Includes expenditures on public buildings serving a number of functions.

(b) Includes relief works of \$1,763,000.

(c) Local schools in Newfoundland are operated by church authorities.

(d) See footnote (b), table 2.

(e) Consists of public school facilities provided by the Territorial Government of \$118,000 and contributions towards separate schools \$17,000.

(f) See footnote (g), table 3.

(g) Construction of public schools. These are constructed and operated by the Territorial Government.

TABLE 7 - RECONCILIATION OF GROSS ORDINARY REVENUE WITH PROVINCIAL ORDINARY REVENUE PER PUBLIC ACCOUNTS

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta. (a)	B.C.	Yukon
1. Provincial Ordinary Revenue per Public Accounts	28,061	7,065	36,779 (b)	30,872	238,714	265,272	55,481	56,113	118,186	124,030	1,038
Add:											
2. Revenue Deducted from Expenditure in Public Accounts	-	-	9,359	9,325	47,577	15,153	7,662	9,259	56	17,998	37
3. Expenditure Deducted from Revenue in Public Accounts	-	-	358	29	1,137	51	12	5,741	-	-	2
4. Capital Account Revenue of an Ordinary Nature	6	88	-	616	1	31,165	235	3,349	110	12	-
5. Unremitted Liquor Profits	-	-	-	-	-	1,395	750	4,663	126	-	-
6. Profits of Working Capital Funds not taken into Revenue in Public Accounts	1	-	140	-	-	-	11	116	154	-	-
7. Items Credited to Surplus Account by Province	-	-	-	-	15	-	-	-	-	-	143
8. Total Additions	7	98	9,857	9,970	48,730	47,764	8,670	23,128	446	18,010	182
Deduct:											
9. Refunds of Current Year's Expenditure Included in Revenue in Public Accounts	78	5	22	24	1,363 (c)	-	-	81	931	240 (d)	-
10. Refunds of Current Year's Revenue Included in Expenditure in Public Accounts	-	225	-	-	-	-	-	-	-	-	-
11. Sinking Fund Earnings Included in Revenue in Public Accounts ..	22	-	-	-	2,373	1,876	-	-	-	-	-
Adjustments of Working Capital Fund Accounts to a "Net" Profit or Loss Basis:											
12. Gross Revenues of Funds offset against Gross Expenditures	111	-	63	59	-	-	-	-	-	-	-
13. Gross Expenditures of Funds offset against Gross Revenues	-	-	-	321	-	-	-	-	-	-	-
14. Over-Remitted Profits of Working Capital Funds	-	-	-	-	-	-	-	-	21	-	-
15. Profits of Working Capital Funds offset against Expenditure ...	1	-	140	206	-	-	11	173	162	105	-
16. Contributions from Special Funds and Selected Trust Accounts offset against Fund	-	-	-	-	98	7	260	1,249	46	10,527	143
17. Contributions from Other Funds offset against Provincial Expenditure	-	-	-	-	-	-	-	-	6	-	-
18. Over-Remitted Liquor Profits Deducted from Revenue	112	-	-	-	-	-	-	-	-	-	-
19. Total Deductions	324	230	225	610	3,834	1,883	271	1,503	1,166	10,872	143
20. Revenues of Special Funds and Selected Trust Accounts	15	289	283	51	311	2,183	2,197	1,454	627	25,567	7
21. Less Inter-Fund Eliminations	15	215	154	-	75	-	750	-	5	149	7
22. Total Gross Ordinary Revenue (See Table 1)	27,744	7,007	46,540	40,283	283,846	313,336	65,327	79,192	118,088	156,586	1,077

(a) Excludes 1945 debt reorganization programme and 1950 debt refunding.

(b) This is the total per "Interim Statement of Ordinary Revenue and Expenditure" for the twelve months ended November 30, 1950. The total revenue per Public Accounts, covering the 16 months ended March 31, 1951, was \$48,527,000. All the adjustments for N.S. pertain to the 12 months ended November 30, 1950. See introduction to this report for further comment.

(c) Contributions to civil service pension fund included in revenue by province.

(d) Includes \$30,000 collections on behalf of fire districts.

TABLE 8 - RECONCILIATION OF GROSS ORDINARY EXPENDITURE WITH PROVINCIAL ORDINARY EXPENDITURE PER PUBLIC ACCOUNTS

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	Nfld.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA. (a)	B.C.	YUKON
1. Provincial Ordinary Expenditure per Public Accounts	27,411	6,845	34,641 (b)	29,114	200,707	249,789	53,722	55,850	61,838	116,079	848
Add:											
2. Expenditure Deducted from Revenue in Public Accounts	-	10	358	29	1,137	51	12	5,741	-	-	2
3. Revenue Deducted from Expenditure in Public Accounts	-	-	9,359	9,325	47,577	15,153	7,662	9,259	56	17,998	37
4. Items Charged to Surplus Account	-	-	2,242	-	-	-	-	-	-	-	20
5. Capital Account Expenditure of an Ordinary Nature	1,091	324	1,006	2,980	31	45,361	-	4,105	-	15,038	-
6. Deficits of Working Capital Funds not Taken into Expenditure	-	1	-	-	-	-	-	-	-	-	-
7. Enforcement Expenses met by Liquor Board	-	-	-	-	-	-	-	4	-	-	-
8. Total Additions	1,091	335	12,965	12,334	48,745	60,565	7,674	19,109	56	33,036	59
Deduct:											
9. Refunds of Current Year's Revenue Included in Expenditure in Public Accounts	-	225	-	-	-	-	-	-	-	-	-
10. Refunds of Current Year's Expenditure Included in Revenue in Public Accounts	78	5	22	24	1,363	-	-	81	931	240	-
Adjustments of Working Capital Fund Accounts to a "Net" Profit or Loss Basis:											
11. Gross Expenditures of Funds offset against Gross Revenues	-	-	-	321	-	-	-	-	-	-	-
12. Gross Revenues of Funds offset against Gross Expenditures	111	-	63	59	-	-	-	-	-	-	-
13. Profits of Working Capital Funds Offset against Expenditure	1	-	140	206	-	-	11	173	162	105	-
14. Excess Deficits of Working Capital Funds Taken into Expenditure by province	-	-	-	-	-	-	-	12	-	-	-
15. Contributions to Special Funds and Selected Trust Accounts Offset against Fund	15	215	154	-	75	-	750	-	5	149	7
16. Contributions from Other Funds Offset against Provincial Expenditure	-	-	-	-	-	-	-	-	6	-	-
17. Sinking Fund Earnings Applied to Debenture Retirement	22	-	-	-	2,373	1,876	-	-	-	-	-
18. Liquor Board Expenses met by Province	215	-	-	-	-	-	-	-	-	-	-
19. Total Deductions	442	445	379	610	3,811	1,876	761	266	1,104	494	7
20. Expenditures of Special Funds and Selected Trust Accounts	39	258	269	54	310	1,684	1,331	1,375	422	24,698	143
21. Less Inter-Fund Eliminations	-	-	-	-	98	7	260	1,249	46	10,527	143
22. Total Gross Ordinary Expenditure	28,099	6,993	47,496	40,892	245,853	310,155	61,706	74,819	61,166	162,792	900

(a) Excludes 1945 debt reorganization programme.

(b) See footnote (b) table 7.

TABLE 9 - SPECIFIED AMOUNTS RECEIVED FROM OTHER GOVERNMENTS

ORDINARY AND CAPITAL

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	Nfld.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	SUB-TOTAL	YUKON	TOTAL
From Government of Canada													
1. Tax Rental Agreements (Item 2 Table 1)	7,220	2,122	11,103	8,864	-	-	13,981	15,416	14,765	19,166	92,637	145	92,782
2. Share of Income Tax on Power Utilities (Item 16 Table 1)	8,040(a)	14 657	210 2,005	146 1,632	1,247 2,867	815 3,155	225 1,750	43 2,062	767 2,063	991 1,003	4,458 25,234	-	4,458 25,300
3. Subsidies (Item 17 Table 1)	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants-in-Aid and Shared-Cost Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Vital Statistics	3	-	2	3	16	20	4	4	4	5	61	-	61
5. Hospital Construction Grants	393	87	104	66	2,053	2,085	488	263	678	443	6,660	-	6,660
6. Other Health Grants	584	127	599	490	3,978	2,390	551	1,185	896	1,292	12,092	-	12,092
7. Old Age Pensions	4,600	945	6,499	5,344	24,479	30,065	5,985	5,799	5,760	10,252	99,728	37	99,765
8. Blind Pensions	119	43	333	376	1,430	830	204	171	164	225	3,895	-	3,895
9. Physical Fitness Program	-	-	2	6	-	74	9	18	22	16	157	-	157
10. Education	47	41	213	233	1,147	1,146	281	405	321	254	4,088	-	4,088
11. Farm Labour	-	-	6	-	17	54	-	24	38	21	160	-	160
12. Lime for Soil Amendment	-	23	58	70	-	24	-	-	-	28	203	-	203
13. Other Agricultural Grants	-	1	500	6	615	8	4	8	203	9	1,354	-	1,354
14. Trans-Canada Highway	958	134	-	-	-	2,749	245	341	15	2,504	6,946	-	6,946
15. Other Highways, Roads and Bridges	-	-	-	-	-	41	95	-	-	34	170	-	170
16. Other	-	-	-	16	1,219(b)	3	12,500(c)	130	11	152	14,031	-	14,031
17. Total Government of Canada	21,964	4,196	21,642	17,252	39,068	43,459	36,322	25,869	25,707	36,395	271,874	248	272,122
From Other Provincial Governments													
18. Sundry Shared-Cost Contributions	-	-	-	-	-	-	-	6	-	59	65	-	65
From Local Governments													
Shared-Cost Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
19. Public Charities Act	-	-	-	-	4,603	-	-	-	-	-	4,603	-	4,603
20. Hospital Insurance Fund	-	-	-	-	-	-	-	-	-	656	656	-	656
21. General and Public Health	-	1	-	-	236	-	99	-	-	127	463	-	463
22. Medical Services	-	-	-	-	-	-	-	-	-	203	203	-	203
23. Social Allowances	-	-	-	-	-	-	-	-	-	100	100	-	100
24. Mothers' Allowances	-	-	-	-	-	-	-	-	143	-	143	-	143
25. Specialized Schools	-	-	36	-	145	-	-	-	-	-	181	-	181
26. Reformatory and Industrial Schools	-	-	2	-	687	-	-	-	-	-	689	-	689
27. Drainage and Improvement	-	-	-	-	47	-	-	-	-	-	47	-	47
28. Highways	-	-	102	-	-	-	-	-	-	-	102	-	102
29. Other	14	1	-	8	-	-	-	25	2	35	89	-	89
Sundry	-	-	-	-	-	-	-	-	-	-	-	-	-
30. Highway Tax	-	-	245	-	-	-	-	-	-	-	245	-	245
31. Municipal Commissioner's Levy	-	-	-	-	-	-	606	-	-	-	606	-	606
32. Policing Services (Included in Item 8 Table 1)	-	-	6	-	-	449	-	-	4	177	636	-	636
33. Total Local Governments	14	2	391	8	5,722	449	705	25	149	1,298	8,763	-	8,763
34. Total All Governments	21,978	4,198	22,033	17,260	44,790	43,908	37,027	25,900	25,856	37,752	280,702	248	280,950

(a) Includes transitional grant \$6,500,000.
 (b) Aid to the victims of the Rimouski and Cabano conflagrations.
 (c) Aid to the Red River flood.

ORDINARY AND CAPITAL

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	N.F.D.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	SUB-TOTAL	YUKON	TOTAL
To Government of Canada													
1. Sundry Shared-Cost Contributions	-	-	-	-	-	183	71	2	-	-	256	-	256
2. Police Services - R.C.M.P.	98	52	231	161	-	-	249	275	357	448	1,871	-	1,871
3. Total Government of Canada	98	52	231	161	-	183	320	277	357	448	2,127	-	2,127
To Other Provincial Governments													
4. Sundry Shared-Cost Contributions	-	-	-	-	-	-	-	-	33	-	33	-	33
To Local Governments													
5. Shared-Revenue Contributions	-	-	16	-	-	1,027(a)	-	-	83	11,662(b)	12,788	-	12,788
6. Subsidies	217	55	597	2,056	-	701	-	-	120	-	3,746	61(c)	3,807
7. Sub-Total Items 5 and 6	217	55	613	2,056	-	1,728	-	-	203	11,662	16,534	61	16,595
Grants-in-Aid and Shared-Cost Contributions:													
8. General Government	5	-	-	-	-	-	-	-	-	-	5	-	5
9. Protection of Persons and Property	-	2	-	-	511	3,269	-	-	-	-	3,782	-	3,782
10. Highways, Roads and Bridges	126	-	-	142	720	20,613	1,490	376	3,711	99	27,277	-	27,277
11. Public Health and Medical Services	22	-	-	-	-	924	157	157	115	116	1,343	-	1,343
12. Hospitals	-	-	157	30	187	2,700	154(d)	392	1,492	8	5,120	-	5,120
13. Homes for the Aged	-	-	-	-	-	1,038	-	-	-	-	1,038	-	1,038
14. Unemployment Relief	-	-	-	-	-	2,362	251	667	719	2,083	6,082	-	6,082
15. Child Welfare	-	-	-	41	-	980	40	-	-	6	1,067	-	1,067
16. Recreational and Cultural Services	10	-	-	-	-	1,006	-	5	-	-	1,021	-	1,021
17. Schools Operated by Local Authorities	-	(e) 665(f)	5,482	4,284	19,549(g)	143,075	4,299	7,435	8,456	18,881	112,126	(h)	112,126
18. Lands: Settlement and Agriculture	-	-	-	-	50	185	88	46	-	-	369	-	369
19. Other	-	-	2	-	45	490	14	-	14	111	676	-	676
20. Total Local Governments	380	722	6,254	6,553	21,062	78,370	6,345	9,078	14,710	32,966	176,440	61	176,501
21. Total All Governments	478	774	6,485	6,714	21,062	78,553	6,665	9,355	15,100	33,414	178,600	61	178,661

(a) Consists of: Share of liquor licence revenue \$807,000, and railway tax distribution \$220,000.

(b) Payments under Municipal Aid Act - share of motor vehicle licence revenue \$2,151,000, and share of general sales tax \$9,511,000.

(c) May include some grants for specific purposes.

(d) Represents only the amounts paid to local hospitals from the federal hospital construction grant.

(e) Local schools are operated by church authorities. Provincial grants to these amounted to \$2,966,000.

(f) Includes teachers' salaries and supplements \$582,000.

(g) Excludes \$5,861,000 expenditure out of Education Fund to meet debt charges of various school corporations.

(h) Local schools are operated by the territorial government.

TABLE 11 - PROVINCIAL REVENUE FROM LIQUOR OPERATIONS

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	OPERATIONS	N.F.D.	P.E.I.	N.S.(a)	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	SUB-TOTAL	YUKON	TOTAL
1.	Gross Sales	4,913	2,089	28,216	13,798	59,271	97,093	28,007	28,551	41,272	60,576	363,786	1,415	365,201
2.	Less Cost of Sales	2,869	1,304	16,808	7,345	33,888	59,598	20,984	18,459	28,361	39,899	229,515	807	230,322
3.	Gross Trading Profit	2,044	785	11,408	6,453	25,383	37,495	7,023	10,092	12,911	20,677	134,271	608	134,879
4.	Less Administrative and General Expenses	242	68	1,338	780	4,604	7,803	916	1,436	1,568	2,130	20,885	65	20,950
5.	Net Trading Profit	1,802	717	10,070	5,673	20,779	29,692	6,107	8,656	11,343	18,547	113,386	543	113,929
6.	Miscellaneous Income	336	-	16	29	32	287	49	97	50	63	959	-	959
7.	Miscellaneous Charges	20	-	-	245	2	-	-	79	19	16	381	2	383
8.	Net Profit as per Tables 1 and 4 ..	2,118	717	10,086	5,457	20,809	29,979	6,156	8,674	11,374	18,594	113,964	541	114,505
RECONCILIATION WITH PROVINCIAL LIQUOR BOARD OPERATIONS														
Add: Revenues Excluded from above and shown on Revenue Tables as:														
9.	Privileges, Licences and Permits ..	60	31	125	15	10,410	11,343	1,814	49	700	255	24,802	-	24,802
10.	Sales and Services: R.C.M.P.	-	-	8	-	-	-	-	-	-	-	8	-	8
11.	Fines and Penalties	10	-	65	-	-	73	-	-	-	-	148	-	148
12.	Confiscations	-	-	-	-	6	-	-	1	-	-	7	-	7
Deduct: Expenditures Excluded from above and shown on Expenditure Tables as:														
13.	Enforcement Expenses	-	-	377	-	717	-	12	4	-	76	1,186	-	1,186
14.	Other	-	-	-	-	-	201	750	-	56	-	1,007	-	1,007
15.	Net Profit as per Liquor Board Reports	2,188	748	9,907	5,472	30,508	41,194	7,208	8,720	12,018	18,773	136,736	541	137,277
SUMMARY														
16.	Net Profit as per Tables 1 and 4	2,118	717	10,086	5,457	20,809	29,979	6,156	8,674	11,374	18,594	113,964	541	114,505
17.	Sales Tax	-	209	-	-	1,399	-	-	-	-	-	1,608	-	1,608
18.	Privileges, Licences and Permits	60	31	214	15	10,410	11,343	1,814	49	820	271	25,027	4	25,031
19.	Fines and Penalties	10	14	86	28	211	73	87	41	-	113	663	-	663
20.	Confiscations	-	-	3	-	6	-	-	1	1	16	27	-	27
21.	Total Provincial Revenue from Liquor Operations	2,188	971	10,389(a)	5,500	32,835	41,395	8,057	8,765	12,195	18,994	141,289	545	141,834

(a) Covers 16 month period December 1, 1949 to March 31, 1951. Complete statement of operations for 12 months was not available. See explanatory comment dealing with table 11, for summary of provincial revenue from liquor operations for 12 months ended November 30, 1950.

TABLE 12 - REVENUES OF TRANSITIONAL PERIODS DUE TO CHANGE OF FISCAL YEAR ENDS TO MARCH 31(a)

(Thousands of Dollars)

NOVA SCOTIA				NEW BRUNSWICK			
Revenue for four months ended March 31, 1951				Revenue for five months ended March 31, 1951			
NO.	SOURCE	GROSS		NET GENERAL	GROSS		NET GENERAL
		ORDINARY	CAPITAL		ORDINARY	CAPITAL	
Taxes							
1.	Income - Corporations (b)	1,636	-	1,636	462	-	462
2.	Property	33	-	33	2	-	2
3.	Sales						
	Amusements and Admissions	163	-	163	116	-	116
4.	General	-	-	-	2,819	-	2,819
5.	Motor Fuel and Fuel Oil	1,829	-	1,829	2,126	-	2,126
6.	Tobacco	-	-	-	317	-	317
7.	Other Commodities and Services	20(c)	-	20(c)	-	-	-
8.	Succession Duties	5	-	5	1	-	1
9.	Other	12(d)	-	12(d)	6(e)	-	6(e)
10.	Sub-Total Items 1 - 9	3,698	-	3,698	5,849	-	5,849
11.	Federal Tax Rental Agreements	2,781	-	2,781	4,031	-	4,031
12.	Privileges, Licences and Permits						
	Liquor Control and Regulation	61	-	61	17	-	17
13.	Motor Vehicles	908	-	908	84	-	84
14.	Natural Resources	286	-	286	535	-	535
15.	Other	258	-	258	84	-	84
16.	Sub-Total Items 12 - 15	1,513	-	1,513	720	-	720
17.	Sales and Services						
	Fines and Penalties	736	-	226	276	-	110
18.	Interest, Premium, Discount and Exchange	59	-	59	25	-	25
19.	Interest						
	Profit on Foreign Exchange	477	-	-	372	-	-
20.	Profit on Foreign Exchange	-	-	-	23	-	-
21.	Sub-Total Items 19 and 20	477	-	-	395	-	-
Other Governments							
Government of Canada							
22.	Share of Income Tax on Electric Power Utilities	170	-	170	143	-	143
23.	Subsidies	235	-	235	294	-	294
24.	Contributions	3,013	-	-	2,964	-	-
25.	Sub-Total Items 22 - 24	3,418	-	405	3,401	-	437
26.	Provinces and Municipalities	64	-	27	13	-	-
27.	Sub-Total Items 25 and 26	3,482	-	432	3,414	-	437
28.	Liquor Profits						
29.	Other Revenue	2,566	-	2,566	2,459	-	2,459
		-	9	-	9	1	9
30.	Totals	15,312	9	11,275	17,178	1	13,640

(a) See the introduction to this report.

(b) Collection by Government of Canada of the 5% provincial corporation income tax levied under terms of the 1947 Federal Tax Rental Agreements.

(c) Long Distance Telephone Tax.

(d) Public Utilities Tax \$11,000; tax on fire insurance premiums \$1,000.

(e) Insurance Act Expenses recoverable \$4,000; tax on pole lines \$1,000; Fire Prevention Act - tax on premiums \$1,000.

TABLE 13 - EXPENDITURES OF TRANSITIONAL PERIODS DUE TO CHANGE OF FISCAL YEAR ENDS TO MARCH 31(a)
(Thousands of Dollars)

NOVA SCOTIA														NEW BRUNSWICK													
Expenditure for four months ended March 31, 1951														Expenditure for five months ended March 31, 1951													
NO.	FUNCTION	GROSS			NET			GROSS			NET			ORDINARY			CAPITAL			NET							
		ORDINARY	CAPITAL		ORDINARY	CAPITAL		ORDINARY	CAPITAL		ORDINARY	CAPITAL		ORDINARY	CAPITAL		ORDINARY	CAPITAL									
General Government																											
1.	Executive and Administrative	340	-	-	340	-	-	285	4	-	285	4	-	285	4	-	285	4	-								
2.	Legislative	127	-	-	127	-	-	156	-	-	156	-	-	156	-	-	156	-	-								
3.	Sub-Total Items 1 and 2	467	-	-	467	-	-	441	4	-	441	4	-	441	4	-	441	4	-								
Protection of Persons and Property																											
4.	Law Enforcement	88	-	-	88	-	-	61	-	-	48	-	-	48	-	-	48	-	-								
Corrections																											
5.	Juvenile Delinquents	50	4	4	40	4	4	37	-	-	31	-	-	31	-	-	31	-	-								
6.	Other Offenders	4	-	-	4	-	-	2	-	-	2	-	-	2	-	-	2	-	-								
7.	Police Protection	110	-	-	110	-	-	67	-	-	67	-	-	67	-	-	67	-	-								
8.	Other	132	2	2	132	2	2	135	-	-	135	-	-	135	-	-	135	-	-								
9.	Sub-Total Items 4 - 8	384	6	6	374	6	6	302	-	-	283	-	-	283	-	-	283	-	-								
Transportation and Communications																											
10.	Highways, Roads and Bridges	1,641	1,384	1,384	1,639	1,384	1,384	2,581	1,084	1,084	2,581	1,084	1,084	2,581	1,084	1,084	2,581	1,084	1,084								
11.	Telephones, Telegraph and Wireless	9	-	-	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
12.	Waterways	126	14	14	126	14	14	80	1	1	80	1	1	80	1	1	80	1	1								
13.	Sub-Total Items 10 - 12	1,776	1,398	1,398	1,774	1,398	1,398	2,661	1,085	1,085	2,661	1,085	1,085	2,661	1,085	1,085	2,661	1,085	1,085								
Health and Social Welfare																											
Health																											
14.	General	26	-	-	14	-	-	48	-	-	32	-	-	32	-	-	32	-	-								
15.	Public Health	260	-	-	96	-	-	475	-	-	178	-	-	178	-	-	178	-	-								
16.	Medical, Dental and Allied Services	102	-	-	102	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
17.	Hospital Care	2,014	571	562	1,289	562	562	1,377	310	310	1,197	310	310	1,197	310	310	1,197	310	310								
18.	Sub-Total Items 14 - 17	2,402	571	562	1,501	562	562	1,900	310	310	1,407	310	310	1,407	310	310	1,407	310	310								
Social Welfare																											
19.	Aid to Aged Persons	2,955	-	-	770	-	-	3,112	-	-	829	-	-	829	-	-	829	-	-								
20.	Aid to Blind Persons	165	-	-	40	-	-	211	-	-	53	-	-	53	-	-	53	-	-								
21.	Mothers' Allowances	495	-	-	495	-	-	356	-	-	356	-	-	356	-	-	356	-	-								
22.	Child Welfare	163	-	-	163	-	-	29	-	-	29	-	-	29	-	-	29	-	-								
23.	Labour	28	-	-	28	-	-	22	-	-	22	-	-	22	-	-	22	-	-								
24.	Other Social Welfare	12	-	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
25.	Sub-Total Items 19 - 24	3,818	-	-	1,508	-	-	3,730	-	-	1,289	-	-	1,289	-	-	1,289	-	-								
Recreational and Cultural Services																											
26.	Archives, Art Galleries, Museums and Libraries	39	1	1	39	1	1	-	-	-	-	-	-	-	-	-	-	-	-								
27.	Physical Culture	3	-	-	-	-	-	8	-	-	5	-	-	5	-	-	5	-	-								
28.	Other	3	18	18	3	18	18	-	-	-	-	-	-	-	-	-	-	-	-								
29.	Sub-Total Items 26 - 28	45	19	19	42	19	19	8	-	-	5	-	-	5	-	-	5	-	-								
Education																											
30.	Schools Operated by Local Authorities	1,968	96	96	1,968	96	96	2,268	-	-	2,173	-	-	2,173	-	-	2,173	-	-								
31.	Universities, Colleges and Other Schools	474	305	305	181	305	305	525	-	-	456	-	-	456	-	-	456	-	-								
32.	Education of the Handicapped	-	-	-	-	-	-	20	-	-	20	-	-	20	-	-	20	-	-								
33.	Superannuation and Pensions	426	-	-	426	-	-	22	-	-	22	-	-	22	-	-	22	-	-								
34.	Other	119	-	-	118	-	-	54	-	-	46	-	-	46	-	-	46	-	-								
35.	Sub-Total Items 30 - 34	2,987	401	401	2,693	401	401	2,889	-	-	2,717	-	-	2,717	-	-	2,717	-	-								

(Thousands of Dollars)

NEW BRUNSWICK													
Expenditure for five months ended March 31, 1951													
NO.	FUNCTION	GROSS			NET			GROSS			NET		
		ORDINARY	CAPITAL		ORDINARY	CAPITAL		ORDINARY	CAPITAL		ORDINARY	CAPITAL	
Natural Resources and Primary Industries													
36.	Fish and Game	53	50		53	50		31	-		31	-	
37.	Forests	128	68		128	68		549	3		549	3	
38.	Lands: Settlement and Agriculture	267	-		227	-		353	3		338	-	
39.	Minerals and Mines	276	111		276	111		13	-		13	-	
40.	Water Resources	2	-		2	-		-	-		-	-	
41.	Other	23	-		23	-		35	-		35	-	
42.	Sub-Total Items 36 - 41	749	229		709	229		981	6		966	6	
43.	Trade and Industrial Development	128	102		128	102		88	-		88	-	
44.	Local Government Planning and Development	20	-		20	-		12	-		12	-	
Debt Charges													
45.	Commissions on Bond or Debentures Sales and Other Management Charges	2	-		2	-		4	-		4	-	
46.	Discount or Amount Amortized on Provincial Bond Sales	46	-		46	-		16	-		16	-	
47.	Bonded Debt Retirement	557	-		557	-		867	-		867	-	
48.	Interest	1,841	-		1,364	-		2,557	-		2,185	-	
49.	Loss on Foreign Exchange	21	-		21	-		224	-		201	-	
50.	Sub-Total Items 45 - 49	2,467	-		1,990	-		3,668	-		3,273	-	
Contributions to Other Governments													
51.	Shared-Revenue Contributions	5	-		5	-		-	-		-	-	
52.	Subsidies	-	-		-	-		857	-		857	-	
53.	Contributions to Government Enterprises and Other Funds	164(b)	-		164(b)	-		-	-		-	-	
54.	Other	15	-		15	-		1	-		1	-	
55.	Sub-Total Items 51 to 54	15,427	2,726		11,390	2,717		17,538	1,405		14,000	1,404	
56.	Non-Expense and Surplus Payments	6	-		6	-		-	-		-	-	
57.	Total Expenditure	15,433	2,726		11,396	2,717		17,538	1,405		14,000	1,404	
58.	Total General Expenditure (Ordinary and Capital)	18,159			14,113			18,943			15,404		
59.	Debt Retirement Included Above	-557			-557			-867			-867		
60.	Total General Expenditure Exclusive of Debt Retirement	17,602			13,556			18,076			14,537		

(a) See the introduction to this report.

(b) Contribution to Nova Scotia Power Commission re Rural Electrification and Investigation.

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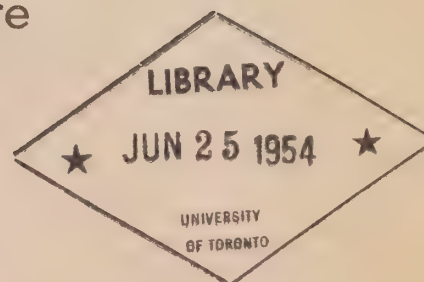


CANADA

FINANCIAL STATISTICS
OF
PROVINCIAL GOVERNMENTS
1951

Upst. Dy

Revenue and Expenditure



Published by Authority of

/ The Right Honourable C. D. Howe, Minister of Trade and Commerce

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ERRATA

Please make the following changes in your Copy of "Financial Statistics of Provincial Governments, 1951 - Revenue and Expenditure".

- | | | | |
|-------|------------------|---|--------------------------------|
| P. 6 | Yukon Poll Tax | - | Change from 14 to 16 |
| | Yukon Total | - | Change from 16 to 18 |
| P. 10 | Ontario, Item 40 | - | Change from 359,628 to 358,628 |

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FINANCIAL STATISTICS

OF

PROVINCIAL GOVERNMENTS

1951

This publication presents financial statistics dealing with revenues and expenditures of provincial governments and of the Yukon Territorial Government for the fiscal year ended March 31, 1952. Incorporated are figures pertaining to the funds of certain provincial boards and commissions and other provincial funds some of which have fiscal year ends other than March 31.

A report dealing with assets and liabilities of provincial governments for the same period has already been published.

Bureau of Statistics reports on provincial government finances are designed to provide national totals and comparative statistics which are basically consistent and uniform in nature as between provinces. The provinces differ greatly in scale, organization and nature of responsibilities; their financial structures and accounting and reporting practices also vary considerably. Thus figures drawn from the Public Accounts and other official reports must be recast in many instances for the purpose of classification in terms of standard statistical categories. It may be well to refer briefly to the resulting differences between the provincial reports and this statistical series.

The Bureau figures give wider coverage than the main financial statements of the provinces. In order to arrive at comparative revenues and expenditures, transactions of certain "special" funds or funds shown as "trust" accounts, which are not reflected in the main financial statements of provincial records, are consolidated with the latter in these statistics. Deductions from revenues or expenditures, such as those in respect of subsidies, recoveries or charges for services rendered, are made on a different scale by the various provinces and these deductions have to be dealt with as uniformly and consistently as possible to achieve the maximum degree of interprovincial comparability in the statistics presented. Similarly, in some instances it is necessary, for purposes of comparability, to include in the statistics amounts which are charged or credited to surplus or reserves

in provincial accounts. The purchase and sale of goods and services, constituting basically trading operations, and the treatment of profits or losses on operations of working capital funds are not reflected uniformly by all provinces in their main revenue and expenditure statements. Thus, these must be adjusted to a uniform basis of treatment. Revenues from liquor control also require recasting in the statistical tables to achieve uniform presentation of the actual earnings for the year under review.

In order to conform with the definition of the term "general", as used in reference to provincial balance sheets where it includes ordinary and capital accounts as well as special funds, the definition of "general" as applied to this statistical series was changed in the last revenue and expenditure report. In earlier reports of this series, "general" referred only to the operations of provincial ordinary or income accounts with the addition of working capital funds, and special funds. "General" now applies not only to the provincial accounts just described, but also to the revenue and expenditure transactions of provincial capital accounts. The term "ordinary" in this series now takes the place of the former "general", i.e. "ordinary" applies to the transactions of current or income accounts, working capital funds, and special funds.

There is no standard method applied by all provinces in distinguishing between revenues and expenditures of a capital nature and those of an ordinary or current nature. With current revenues rising steadily, larger and larger amounts are being expended from provincial current accounts on the construction or acquisition of assets such as highways and public buildings. Capital account revenue and expenditure of an ordinary nature has been transferred to "ordinary" in this series, but income or ordinary account revenue and expenditure of a capital nature has not been transferred to "capital" because of the difficulty in determining the amounts involved. Hence "capital" expenditures as reported in this series do not reflect the entire expansion of capital construction programmes.

EXPLANATORY COMMENT

Tables 1 and 2 — Gross General Revenue and Expenditure

These tables include revenue and expenditure transactions of (a) capital accounts, (b) ordinary or current accounts and (c) certain trust accounts and special or administrative funds, the operations of which are accounted for separately by provincial

governments. In these tables (b) and (c) are combined and described as "ordinary".

In order to achieve a measure of interprovincial comparability, certain adjustments have been made

to the provincial Public Accounts figures. Reconciliations of "ordinary" revenue and expenditure as defined in this report, with provincial ordinary or current accounts, are to be found in tables 7 and 8. The adjustments are explained more fully in the commentary to these tables.

As indicated in the Introduction, it has not been possible to exclude from "ordinary" expenditures,

items of a capital nature, which have been charged in provincial Public Accounts to current or ordinary account, and as these vary sometimes considerably, both as between provinces and from year to year for each province, the value of comparing separate "ordinary" and "capital" figures is problematical. The summation of "ordinary" and "capital" figures provides a more valid basis of comparison of government expenditures in the various functions.

Table 3 — Analysis of Gross General Expenditure

This table gives a breakdown of each of the major functions of expenditure, the totals of which are given in table 2. The division between "ordinary" and "capital" expenditure is also shown. It should be borne in mind that the figures presented in this table and table 6 as "capital" expenditures

represent only those expenditures of a capital nature which were made out of provincial capital accounts, and that many expenditures of a capital nature are charged to provincial current accounts and hence would appear in this table in the "ordinary" items.

Tables 4 and 5 — Net General Revenue and Expenditure

For some purposes it is desirable to know the "net" cost to the provinces of the various services rendered, i.e. the amount spent thereon out of provincial funds after deducting revenues which can be specifically assigned or related to the services rendered. While the surplus position is the same in both the "gross" and the "net" presentation, the former emphasizes the administrative burden of services, the latter the "net" cost of the various services.

"Net general revenue" is arrived at by deducting from "gross general revenue": (a) all revenue of provincial government institutions, (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions, and (d) all capital revenue. These revenues are then deducted from the related items of expenditure to arrive at "net general expenditure".

"Other taxes", table 4, item 12, consists of the following:

	\$'000		\$'000
Newfoundland:		Manitoba:	
Tax on Fire Insurance Premiums	100	Fire Prevention Tax	46
Nova Scotia:		Saskatchewan:	
Tax on Fire Insurance Premiums	27	Fire Prevention Assessment Levy	76
Public Utilities Act	46	Hospitalization Insurance Tax	5,810
Total	73	Total	5,886
New Brunswick:		Alberta:	
Fire Prevention Tax on Premiums	24	Increment Tax	978
Insurance Act	13	Fire Prevention Tax	41
Total	37	Total	1,019
Quebec:		British Columbia:	
Tax on Fire Insurance Premiums	96	Poll Tax	84
Security Transfer Tax	1,059	Hospital Insurance Fund Premiums	15,303
Property Transfer Tax	40	Tax on Fire Insurance Premiums	60
Total	1,195	Total	15,447
Ontario:		Yukon:	
Fire Marshal Tax	155	Poll Tax	14
Tax on Insurance Premiums	7	Territorial Business Tax	2
Security Transfer Tax	1,797	Total	16
Land Transfer Tax	1,836		
Total	3,795		

Table 6 — Analysis of Net General Expenditure

This table presents a breakdown of each of the major functions of expenditure shown in totals in table 5, as well as the division between "ordinary"

and "capital" expenditure. See commentary on table 3.

Tables 7 and 8 — Reconciliation of Gross Ordinary Revenue and Expenditure with Provincial Ordinary Revenue and Expenditure per Public Accounts

These tables are included to explain, as clearly as tabular limitations will permit, what constitutes the difference between (a) current revenue and expenditure as presented in provincial Public Accounts and (b) Gross "Ordinary" revenue and expenditure as shown in tables 1 and 2.

Items 2 and 3, the additions of "revenue deducted from expenditure" and "expenditure deducted from revenue", do not affect the surplus position as shown in provincial Public Accounts. They are necessary because of variations in the provincial practices of deducting shared-cost contributions, interest and other revenues from relevant expenditures, and of deducting certain expenditures from related revenues.

Sometimes revenues or expenditures of an "ordinary" nature are credited or charged directly to provincial surplus accounts. These have been added (table 8, item 4). Likewise, certain revenues and expenditures which are included in provincial capital accounts, but are not considered to be of a capital nature, have been transferred to "ordinary" revenue and expenditure (table 7, item 4 and table 8, item 5).

Adjustments must be made to achieve uniformity in the treatment of working capital funds. If a province brings gross revenue and expenditure of a working capital fund into current account, a net profit or loss is arrived at (see table 7, item 11 and table 8, item 10). If a province excludes the operations of working capital funds, the actual profit or loss for the year is added (item 6). If a province brings a profit or loss into current account, an adjustment to the actual profit or loss for the fiscal year under review may be required (item 12). Then if there is a profit, it is offset against the pertinent function of expenditure (table 7, item 13 and table 8, item 11). A deficit is included in the relevant expenditure function.

Profits of Liquor Control Boards are adjusted to the amount actually earned from the sale of alcoholic beverages during the fiscal year under review (table 7, items 5 and 16). See table 11 for details of liquor control operations and reconciliation with Liquor Board Reports.

Refunds of revenue collected during the fiscal year and refunds of expenditure made during the year, which are shown as expenditure and revenue respectively in certain Public Accounts, are offset in these statistics against the related revenue and expenditure items (items 8 and 9).

Sinking fund earnings are not considered to be a part of gross ordinary revenue and therefore are deducted from revenue and offset against debt retirement expenditure (table 7, item 10 and table 8, item 15).

In some provinces trust accounts and special or administrative funds have been created, the revenues and expenditures of which are accounted for separately and not included in provincial current revenues and expenditures although similar items are so included by other provinces. Consequently the revenues and expenditures of such funds have been classified by source and function and included in "ordinary" revenue and expenditure (table 7, item 13 and table 8, item 18). Certain government activities accounted for separately by all provinces are also added (e.g. Unsatisfied Judgment Funds). In consolidating these funds it is necessary to eliminate inter-fund transactions (table 7, items 14 and 20 and table 8, items 13 and 19).

The foregoing are indications of the numerous adjustments made to provincial Public Accounts in order to achieve comparability in this series.

A list of those special funds and trust accounts which have been included in "ordinary" revenue and expenditure follows:

Special Funds and Trust Accounts

Newfoundland:

Board of Commissioners of Public Utilities
Property Loss Reserve Fund

Prince Edward Island:

Potato Industry Promotion Fund
Provincial Sanatorium Commission
Unsatisfied Judgment Fund

Nova Scotia:

Canso Bridge Fund
Industrial Assistance Fund
Industrial Development Fund
Municipal Building Fund
Municipal Loan Fund
Public Utilities Commission
Research Endowment Fund
Special Reserve Fund
Unsatisfied Judgment Fund

New Brunswick:

Crown Land Sinking Fund
Fire Prevention Act, 1943
Government House Trust Fund
N.B. Cheese Board
N.B. Cream Producers' Marketing Board
N.B. Whole Milk Producers' Assoc.
Potato Industry Fund
Plumbers' Examining Board

Quebec:

Catholic Committee
Protestant Committee
District Court Houses
Marriage License Fund

Ontario:

Housing Corporation Limited
 Niagara Parks Commission
 Ontario Municipal Improvement Corporation
 Reserve for Expanding Housing Operations
 Unsatisfied Judgment Fund

Manitoba:

Cooperative Promotion Board
 Cream Graders
 Fire Insurance Reserve
 Fire Prevention Fund
 Horned Cattle Purchase Act
 Land Titles Assurance Fund
 Manitoba Power Commission—Extension Account
 Milk Control Board
 Municipal Commissioner
 Occupational Therapy
 Reserve for War and Post-War Emergencies
 School Libraries
 Unsatisfied Judgment Fund

Saskatchewan:

Cream Grading Account
 Fire Prevention Fund
 Horned Cattle Purchases Trust Account
 Land Titles Assurance Fund
 Milk Control Board
 Saskatchewan Agricultural Research Foundation
 Saskatchewan and Hospitalization Fund
 School Lands Fund

Alberta:

Dairying Service
 Horned Cattle Purchases Account
 Post-War Reconstruction Fund
 Wheat Board Monies Trust Account

British Columbia:

Beef Cattle Producers' Assistance Fund
 Conservation Fund
 Farmers' Land Clearing Assistance Fund
 Forest Development Fund
 Forest Protection Fund
 Forest Reserve Account
 Fraser River (New Westminster) Bridge Account
 Fund for Promotion of Education in Proper Use of Alcohol
 Grazing Range Improvement Fund
 Highway Development Fund
 Hospital Construction Fund
 Hospital Insurance Fund
 Industrial Development Fund
 Land Registry Assurance Fund
 Scaling Fund
 Silviculture Fund
 Southern Okanagan Lands Project Fund
 University Endowment Lands Administration Account

Yukon Territory:

Yukon Development Fund

Table 9 — Specified Amounts Received from Other Governments

The over-all total shown for each province in this table is the sum of items 2, 27 and 28 in table 1 except in the cases of Nova Scotia, Ontario, and British Columbia, where the addition represents the amounts received from municipalities for policing services (item 33). In table 1 these are classified under "Sales and Services" (item 8).

Tax Rental Agreements (item 1). Under terms of the 1947 Dominion-Provincial Tax Rental Agreements, all provinces except Ontario and Quebec agreed to refrain from levying personal income taxes, corporation income taxes, other corporation taxes and succession duties except under limited specified conditions, for the five year period ended March 31, 1952. In lieu of these taxes they received a tax rental fee from the Federal Government. Excluded from item 1 are the payments by the Federal Government, under section 3 of the Agreements, of the 5% tax on corporation income levied by the provinces but collected in their behalf by the Federal Government. These appear in "taxes" on tables 1 and 4.

Share of Income Tax on Power Utilities (item 2). The provinces receive a share of the income tax collected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam. These payments are not contingent upon a province signing a tax rental agreement.

Subsidies (item 3). These are payments by the Federal Government under the B.N.A. Act and other Statutory Authority. All provinces receive (a) an allowance for government, (b) an allowance based on population, and (c) an interest on debt allowance (except Newfoundland). Other special statutory subsidies are granted from time to time.

Items 1 to 3 are not related to any specific provincial expenditure. In contrast to grants-in-aid and shared-cost contributions they remain in "net general revenue".

Grants-in-Aid and Shared-Cost Contributions (items 4 to 16). These are amounts paid by the Federal Government to assist provinces in meeting the costs of specific projects over which they have jurisdiction. The amounts appear in gross general revenue and are offset against the related expenditure in arriving at net general expenditure; the capital portion being offset against capital expenditure and the ordinary portion against ordinary expenditure.

Under amounts received from local governments (see definition in table 10 commentary), there are shared-cost contributions which are treated in the same manner as the federal grants-in-aid and shared-cost contributions, i.e. they are offset against gross general expenditure in arriving at net general expenditure. The "sundry items" which are received from local governments remain in net general revenue.

Excluded from this table are amounts received from other governments for direct services available to all who wish to benefit from them. These items appear in tables 1 and 4 in "Sales and Services". Also excluded from this table are reimbursements for a service rendered to another government, if

the paying government is responsible for providing the service thus rendered; the amount so received is treated as a refund of current year's expenditure and is offset against the pertinent expenditure as an adjustment before arriving at gross ordinary revenue and expenditure (see table 7, item 8).

Table 10 – Specified Amounts Paid to Other Governments

The term "local governments" refers to all municipal or special regional governments (e.g. the governments of cities, towns, villages, counties, townships, rural districts, local improvement districts, special areas, and drainage and dyking districts) as well as to school boards of a public nature.

Shared-Revenue Contributions (item 5). These are agreed portions of specific provincial revenues paid to local governments. They may be in the nature of unconditional subsidies or they may be earmarked as grants in aid of specified municipal projects.

Subsidies (item 6). These are all unconditional grants to local governments not based on a share of specific provincial revenue.

Grants-in-Aid and Shared-Cost Contributions (items 9 to 19). These are classified in all the expenditure tables according to the nature of the local government expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and Communications—Highways, Roads and Bridges". These grants-in-aid and shared-cost contributions are gross expenditures by the provinces, i.e. they include any amounts received from the Federal Government and passed on to the local governments.

Table 11 – Provincial Revenue from Liquor Operations

This table shows the calculation of liquor profits as shown in "ordinary" revenue (table 1, item 29). It also reconciles these totals with the profits reported by the Liquor Boards or Commis-

sions. Then the total provincial revenue derived from what may be described as "liquor control" is summarized.

Annual Publications on Provincial Financial Statistics

Publication Number	Title
8502-509	"Summary of Estimates of Revenue and Expenditure of Provincial Governments" – commencing with 1951
8502-512	"Preliminary Analysis of Revenue and Expenditure of Provincial Governments" – commencing with 1949
8502-508	"Financial Statistics of Provincial Governments—Direct and Indirect Debt" – commencing with 1950
8502-514	"Financial Statistics of Provincial Governments—Revenue and Expenditure" – commencing with 1950

Note: The last two publications, before 1950, were contained in one report entitled "Financial Statistics of Provincial Governments".

The following symbols have been used in the tables:

- .. to indicate figures are not available
- to indicate nil and amounts under \$500

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1952

(Thousands of dollars)

Source		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-Total	Yukon	Total
1. Taxes ¹	Ordinary	4,995	1,725	10,487	17,180	184,468	203,669	11,406	32,329	19,408	80,529	566,196	184	566,380
2. Federal tax rental agreement	Ordinary	7,733	2,278	11,426	9,287	—	—	14,568	16,513	14,799	19,127	95,731	156	95,887
Privileges, licences and permits:														
3. Liquor control and regulation	Ordinary	506	32	217	24	10,884	13,508	1,935	49	928	279	28,362	8	28,370
4. Motor vehicles	Ordinary	640	409	3,469	2,847	18,688	21,601	4,018	4,599	6,621	9,702	72,594	51	72,645
5. Natural resources	Ordinary	657	13	1,207	3,390	27,298	20,039	2,864	4,889	45,063	7,857	113,277	30	113,307
6. Other	Ordinary	226	76	391	346	5,282	3,700	476	854	1,276	1,350	13,977	24	14,001
7. Sub-total items 3-6		2,029	530	5,284	6,607	62,152	58,848	9,293	10,391	53,888	19,188	228,210	113	228,323
8. Sales and services	Ordinary	709	211	2,387	740	4,696	10,883	2,302	3,091	2,856	17,512	45,387	149	45,536
9. Fines and penalties:	Capital	10	20	—	—	302	3,103	38	197	594	—	4,264	—	4,264
10. Liquor control	Ordinary	21	11	84	32	385	75	105	41	152	156	1,062	—	1,062
11. Other	Ordinary	56	13	113	47	150	859	72	109	310	121	1,850	6	1,856
12. Sub-total items 11-12	Ordinary	77	24	197	79	535	934	177	150	462	277	2,912	6	2,918
Interest premium, discount and exchange ² :														
13. Interest	Ordinary	704	11	1,448	1,394	3,482 ³	6,531 ³	3,665	2,940	3,044	1,122	24,341	—	24,341
14. Discount (or amount amortized) or profit on sale of securities purchased as investments	Ordinary	—	—	—	—	—	—	—	8	—	—	8	—	8
15. Premium (or amount amortized) on provincial bond sales	Ordinary	—	—	—	—	—	—	—	—	—	—	—	—	—
16. Profit on foreign exchange	Ordinary	—	—	—	45	89	45	—	—	—	142	321	—	321
17. Other	Ordinary	—	—	29	26	—	259	—	44	—	—	358	—	358
18. Sub-total items 13-17		704	11	1,477	1,465	3,571	6,835	3,665	2,992	3,044	1,264	25,028	—	25,028
Other governments:														
Government of Canada:														
19. Share of income tax on power utilities	Ordinary	62	19	118	164	559	630	331	33	793	1,005	3,714	—	3,714
20. Subsidies	Ordinary	8,069 ⁴	657	2,044	1,667	3,301	3,641	1,755	2,040	2,127	1,281	26,582	33	26,615
21. Contributions ⁵	Ordinary	3,881	1,097	7,292	6,170	29,770	31,504	6,187	7,016	8,271	13,222	114,410	294	114,704
22. Capital	Capital	1,134	407	3	1,110	421	7,009	883	1,030	953	2,292	15,242	—	15,242
23. Sub-total items 19-21	Ordinary	12,012	1,773	9,454	8,001	33,630	35,775	8,273	9,089	11,191	15,508	144,706	327	145,033
24. item 22	Capital	1,134	407	3	1,110	421	7,009	883	1,030	953	2,292	15,242	—	15,242
25. Provinces and municipalities ⁵ ..	Ordinary	14	2	363	21	6,873	—	943	222	174	1,258	9,870	—	9,870
26. Capital	Capital	—	—	—	58	118	—	—	—	—	—	176	—	176
27. Sub-total items 23 & 25	Ordinary	12,026	1,775	9,817	8,022	40,503	35,775	9,216	9,311	11,365	16,766	154,576	327	154,903
28. items 24 & 26	Capital	1,134	407	3	1,168	539	7,009	883	1,030	953	2,292	15,418	—	15,418
Government enterprises and other funds:														
29. Liquor profits	Ordinary	1,949	757	8,259	5,385	19,668	31,377	6,184	9,549	12,224	19,701	115,053	587	115,640
30. Other ⁶	Ordinary	—	—	—	—	2,822	—	8	599	30	—	3,459	—	3,459
31. Other revenue	Ordinary	22	13	2	4	172	116	29	24	139	259	780	—	780
32. Capital	Capital	2	—	—	—	—	10	—	—	—	—	12	—	12
33. Sub-total items 1, 2, 7, 8, 12, 18, 27, 29, 30, 31	Ordinary	30,244	7,324	49,336	48,769	318,587	348,437	56,848	84,949	118,215	174,623	1,237,332	1,522	1,238,854
34. items 9, 28, 32	Capital	1,146	427	3	1,168	841	10,122	921	1,227	1,547	2,292	19,694	—	19,694
Non-revenue and surplus receipts:														
35. Refunds of previous years' expenditure	Ordinary	112	3	—	—	81	69	199	203	119	64	850	10	860
36. Repayment of advances	Ordinary	3	—	—	—	153	—	20	641	7	700	1,524	—	1,524
37. Other	Ordinary	—	—	—	—	—	—	—	11	—	—	11	—	11
38. Total gross ordinary revenue ..		30,359	7,327	49,336	48,769	318,821	348,506	57,067	85,804	118,341	175,387	1,239,717	1,532	1,241,249
39. Total gross capital revenue		1,146	427	3	1,168	841	10,122	921	1,227	1,547	2,292	19,694	—	19,694
40. Total gross general revenue		31,505	7,754	49,339	49,937	319,662	359,628	57,988	87,031	119,888	177,679	1,259,411	1,532	1,260,943

1. See Table 4 for breakdown of tax revenues.

2. Excludes sinking fund earnings as follows: Nfld. \$41,000; P.E.I. \$69,000; N.S. \$411,000; N.B. \$797,000; Que. \$2,616,000; Ont. \$2,367,000; Man. \$630,000; Sask. \$551,000; Alta. —; B.C. \$1,326,000.

3. Includes interest on Common School Fund: Que. \$62,000; Ont. \$71,000.

4. Includes transitional grant \$6,500,000.

5. See Table 9 for breakdown of the functions of expenditure towards which the contributions were made.

6. Includes: Que. — Contribution from Hydro Electric Commission \$2,800,000; Sask. — Profit of various Crown Companies \$599,000; Alta. — \$30,000 profit from Treasury Branches.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1952
(Thousands of dollars)

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-Total	Yukon	Total
1. General government ¹	1,781	496	1,435	1,139	10,195	12,010	2,224	4,139	4,780	7,854	46,053	126	46,179
2. Protection of persons and property	1,810	226	1,298	763	17,580	26,037	2,661	2,791	5,015	6,376	64,557	32	64,589
3. Transportation and communications	7,245	3,852	16,455	13,423	86,228	107,551	12,187	13,143	25,422	27,560	313,066	573	313,639
Health and social welfare:													
4. Health	7,763	1,288	8,720	5,735	44,068	56,026	6,934	28,026	15,610	40,492	214,662	158	214,820
5. Social welfare	9,617	1,372	9,462	7,536	42,985	49,155	8,911	12,004	11,734	24,886	177,662	105	177,767
6. Recreational and cultural services	157	66	198	58	1,701	3,259	44	309	201	1,059	7,052	—	7,052
7. Education	5,253	1,059	10,730	7,967	45,753 ²	70,739	7,964	10,740	16,127	26,556	202,888	448	203,336
8. Natural resources and primary industries ..	1,733	398	3,077	3,113	29,028	21,752	3,482	5,854	8,094	14,040	90,571	24	90,595
9. Trade and industrial development	240	88	1,065	245	2,412	1,088	210	284	467	561	6,660	—	6,660
10. Local government planning and develop- ment	30	7	52	39	186	586	103	468	425	77	1,973	—	1,973
11. Debt charges	307	1,149	8,931	11,645	29,780	61,242	10,730	11,688	5,761	27,038	168,271	—	168,271
12. Contributions to other governments ³	256	55	618	2,056	250	1,800	—	—	4,893	12,656	22,584	42	22,626
13. Contributions to government enterprises	—	—	299	—	3,186	10,259	689	126	33	825	15,417	—	15,417
14. Other expenditure	120	18	31	130	2,883	820	4,210	72	229	828	9,341	—	9,341
15. Sub-total	36,312	10,074	62,371	53,849	316,235	422,324	60,349	89,644	98,791	190,808	1,340,757	1,508	1,342,265
16. Non-expense and surplus payments	5	—	29	15	1,521 ⁴	188	283	59	186	— 95	2,191	—	2,191
17. Total gross general expenditure	36,317	10,074	62,400	53,864	317,756	422,512	60,632	89,703	98,977	190,713	1,342,948	1,508	1,344,456
18. Less debt retirement included above	100	503	2,707	4,586	14,304	31,909	5,992	5,668	2,875	17,886	86,530	—	86,530
19. Total gross general expenditure ex- clusive of debt retirement	36,217	9,571	59,693	49,278	303,452	390,603	54,640	84,035	96,102	172,827	1,256,418	1,508	1,257,926

1. Includes expenditures on public buildings serving a number of functions.

2. Includes \$4,992,000 expenditure out of Education Fund to meet debt charges of various school commissions. The bonds issued by the Quebec Municipal Commission to discharge liabilities are included in the report "Direct and Indirect Debt" as indirect debt.

3. See Table 10, item 8.

4. Increase in reserve for doubtful accounts.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1952
(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub- Total	Yukon	Total
General government:														
1. Executive and administrative ¹	Ordinary	1,444	269	1,253	806	8,920	7,277	1,721	2,639	2,212	6,398	32,939	106	33,045
2.	Capital	74	115	19	113	16	1,823	169	1,105	2,148	696	6,278	8	6,286
3. Legislative	Ordinary	263	112	163	220	1,259	2,818	326	316	271	589	6,337	12	6,349
4.	Capital	—	—	—	—	—	—	—	—	119	—	119	—	119
5. Research, planning and statistics	Ordinary	—	—	—	—	—	91	—	79	30	171	371	—	371
6. Other	Ordinary	—	—	—	—	—	1	8	—	—	—	9	—	9
7. Total general government	Ordinary	1,707	381	1,416	1,026	10,179	10,187	2,035	3,034	2,513	7,158	39,656	118	39,774
8.	Capital	74	115	19	113	16	1,823	169	1,105	2,267	696	6,397	8	6,405
Protection of persons and property:														
9. Law enforcement	Ordinary	229	80	255	159	4,925	3,903	601	662	760	872	12,446	—	12,446
10.	Capital	—	—	—	—	551	113	—	11	415	783	1,873	—	1,873
Corrections:														
11. Juvenile delinquents	Ordinary	73	6	171	90	2,187	1,453	210	81	96	463	4,830	—	4,830
12.	Capital	109	—	1	8	530	126	—	6	723	—	1,503	—	1,503
13. Other offenders	Ordinary	193	30	11	6	1,311	6,637	386	467	518	1,108	10,667	—	10,667
14.	Capital	23	—	—	—	2	769	27	—	218	88	1,127	—	1,127
15. Other	Ordinary	2	—	—	—	—	45	—	—	—	—	47	—	47
16. Police protection	Ordinary	756	52	231	161	3,944	6,511	260	296	408	747	13,366	—	13,366
17.	Capital	—	—	—	—	—	414	—	—	—	6	420	—	420
18. Other	Ordinary	425	58	622	312	3,881	6,066	1,177	1,268	1,422	2,250	17,481	32	17,513
19.	Capital	—	—	7	27	249	—	—	—	455	59	797	—	797
20. Total protection of persons and property	Ordinary	1,678	226	1,290	728	16,248	24,615	2,634	2,774	3,204	5,440	58,837	32	58,869
21.	Capital	132	—	8	35	1,332	1,422	27	17	1,811	936	5,720	—	5,720
Transportation and communications:														
22. Airways	Ordinary	—	—	—	—	—	—	—	—	—	—	—	4	4
23. Highways, roads and bridges	Ordinary	2,468	1,058	6,910	10,030	29,235	61,924	6,572	7,046	7,456	10,858	143,557	418	143,975
24.	Capital	4,467	2,738	8,974	3,097	56,550	45,627	5,615	5,922	17,704	15,522	166,216	89	166,305
25. Railways	Ordinary	310	—	—	—	—	—	—	—	17	43	370	—	370
26. Telephone, telegraph and wireless	Ordinary	—	—	23	—	—	—	—	—	—	—	23	—	23
27. Waterways	Ordinary	—	50	483	268	443	—	—	175	211	956	2,586	62	2,648
28.	Capital	—	1	65	28	—	—	—	—	34	181	309	—	309
29. Other	Ordinary	—	5	—	—	—	—	—	—	—	—	5	—	5
30. Total transportation and communications	Ordinary	2,778	1,113	7,416	10,298	29,678	61,924	6,572	7,221	7,684	11,857	146,541	484	147,025
31.	Capital	4,467	2,739	9,039	3,125	56,550	45,627	5,615	5,922	17,738	15,703	166,525	89	166,614

1. Includes expenditure on public buildings serving a number of functions.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1952 — Continued
(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-Total	Yukon	Total
Health and social welfare:														
Health:														
32. General	Ordinary	166	49	81	112	1,514	1,423	249	403	291	513	4,801	10	4,811
33. Public health	Ordinary	740	251	878	1,142	5,601	6,084	1,327	2,785	1,806	2,538	23,152	3	23,155
34.	Capital	—	18	8	4	—	13	—	12	75	—	130	—	130
35. Medical, dental and allied services	Ordinary	718	78	261	18	659	1,285	51	1,092	1,523	1,568	7,253	3	7,256
36.	Capital	7	—	—	—	21	—	—	—	—	—	28	—	28
37. Hospital care	Ordinary	4,813	870	6,084	4,153	36,273	42,534	4,801	21,037	9,389	33,173	163,127	142	163,269
38.	Capital	1,319	22	1,408	306	—	4,687	506	2,697	2,526	2,700	16,171	—	16,171
39. Total health	Ordinary	6,437	1,248	7,304	5,425	44,047	51,326	6,428	25,317	13,009	37,792	198,333	158	198,491
40.	Capital	1,326	40	1,416	310	21	4,700	506	2,709	2,601	2,700	16,329	—	16,329
Social welfare:														
41. Aid to aged	Ordinary	4,307	1,147	7,045	6,035	27,641	35,714	6,513	7,493	9,078	16,010	120,983	43	121,026
42.	Capital	—	—	—	—	—	—	—	16	46	28	90	—	90
43. Aid to blind	Ordinary	192	52	449	480	1,847	907	286	258	217	400	5,088	1	5,089
44. Aid to unemployed employables and unemployables	Ordinary	3,188 ¹	58	2	2	2	3,118	659	1,198	918	5,264	14,403	34	14,437
45. Mothers' allowances	Ordinary	1,291	64	1,425	859	5,728	6,247	783	1,111	909	415	18,832	—	18,832
46. Child welfare	Ordinary	258	39	399	94	2,529	1,863	301	792	242	1,151	7,668	22	7,690
47. Labour	Ordinary	39	—	94	65	828	793	112	122	180	463	2,696	—	2,696
48. Other social welfare	Ordinary	342	12	50	3	4,412	513	257	1,013	143	1,155	7,900	5	7,905
49.	Capital	—	—	—	—	—	—	—	1	1	—	2	—	2
50. Total social welfare	Ordinary	9,617	1,372	9,462	7,536	42,985	49,155	8,911	11,987	11,687	24,858	177,570	106	177,675
51.	Capital	—	—	—	—	—	—	—	17	47	28	92	—	92
Recreational and cultural services:														
52. Archives, art galleries, museums and libraries	Ordinary	136	33	151	30	330	858	17	122	1	349	2,027	—	2,027
53.	Capital	13	—	3	—	—	—	—	—	—	—	16	—	16
54. Parks, beaches and other recreational areas	Ordinary	—	—	—	—	830	1,059	—	126	92	556	2,663	—	2,663
55.	Capital	—	—	—	—	264	401	—	—	—	—	665	—	665
56. Physical culture	Ordinary	—	15	18	24	50	93	27	57	58	132	474	—	474
57. Other	Ordinary	8	18	8	4	227	848	—	4	23	22	1,162	—	1,162
58.	Capital	—	—	18	—	—	—	—	—	27	—	45	—	45
59. Total recreational and cultural services	Ordinary	144	66	177	58	1,437	2,858	44	309	174	1,059	6,326	—	6,326
60.	Capital	13	—	21	—	264	401	—	—	27	—	726	—	726
Education:														
61. Schools operated by local authorities	Ordinary	4,349 ³	741	6,714	6,754	27,391 ⁴	50,234	5,232	8,141	11,679	20,989	142,224	177 ⁵	142,401
62.	Capital	—	—	1,034 ⁶	—	—	—	—	—	—	225	1,259	271 ⁷	1,530
63. Universities, colleges and other schools	Ordinary	617	230	1,389	1,013	12,188	13,947	1,873	1,586	2,704	3,014	38,561	—	38,561
64.	Capital	—	18	215	—	2,038	717	499	115	648	16	4,266	—	4,266
65. Education of the handicapped	Ordinary	69	16	—	43	115	632	51	249	90	245	1,510	—	1,510
66.	Capital	—	—	—	—	—	55	—	18	—	127	200	—	200
67. Superannuation and pensions	Ordinary	57	5	987	27	538	3,978	77	193	637	1,510	8,009	—	8,009
68. Other	Ordinary	161	49	391	130	3,483	1,176	232	438	369	430	6,859	—	6,859
69. Total education	Ordinary	5,253	1,041	9,481	7,967	43,715	69,987	7,465	10,607	15,479	26,188	197,183	177	197,340
70.	Capital	—	18	1,249	—	2,038	772	499	133	648	308	5,725	271	5,996

1. Includes relief works of \$1,438,000.

2. Cost borne by municipalities.

3. Primary and secondary schools are operated on a denominational basis.

4. See Table 2, footnote (2).

5. Consists of expenditure on public schools facilities provided by the Territorial Government amounting to \$155,000 and contributions towards separate schools amounting to \$22,000.

6. Construction of rural consolidated high schools and provincial share of construction of regional consolidated high schools.

7. Construction of public schools. These are constructed and operated by the Territorial Government.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1952 — Concluded
(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub- Total	Yukon	Total
Natural resources and primary industries:														
71. Fish and game	Ordinary	634	47	113	470	3,006	1,959	511	309	262	849	8,160	18	8,178
72. Forests	Capital	—	—	43	—	624	268	—	—	—	—	935	—	935
73. Lands: Settlement and agri- culture	Ordinary	322	32	540	1,163	5,766	8,979	869	327	1,202	8,577	27,777	—	27,777
74.	Capital	6	—	111	63	—	3,139	—	—	21	—	3,340	—	3,340
75. Minerals and mines	Ordinary	326	290	1,427	1,295	18,452	5,161	1,287	2,469	2,491	2,966	36,164	—	36,164
76.	Capital	2	9	76	—	—	270	186	684	3,106	—	4,333	—	4,333
77. Water resources	Ordinary	177	—	660	38	1,061	875	143	259	722	1,172	5,107	6	5,113
78.	Capital	54	—	4	—	—	3	—	—	41	—	102	—	102
79. Other	Ordinary	—	—	6	—	84	1,098	395	325	155	339	2,402	—	2,402
80.	Capital	135	—	—	—	—	—	—	—	—	—	135	—	135
81. Total natural resources and primary industries	Ordinary	77	20	88	84	35	—	91	1,481	77	137	2,090	—	2,090
82.	Capital	—	—	9	—	—	—	—	—	17	—	26	—	26
83. Trade and industrial development	Ordinary	1,536	389	2,834	3,050	28,404	18,072	3,296	5,170	4,909	14,040	81,700	24	81,724
84. Local government planning and development	Capital	197	9	243	63	624	3,680	186	684	3,185	—	8,871	—	8,871
85. Debt charges:														
86. Commission on bond or debenture sales and other management charges	Ordinary	170	88	570	245	2,412	1,070	210	284	467	561	6,077	—	6,077
87. Discount or amount amortized on provincial bond sales	Capital	70	—	495	—	—	18	—	—	—	—	583	—	583
88. Bonded debt retirement	Ordinary	30	7	52	39	186	582	103	468	425	77	1,969	—	1,969
89. Loss on foreign exchange	Capital	—	—	—	—	—	4	—	—	—	—	4	—	4
90. Total debt charges	Ordinary	2	—	85	103	47	93	13	33	5	252	633	—	633
91. Contributions to other govern- ments ¹	Ordinary	—	44	153	183	781	523	95	207	—	214	2,200	—	2,200
92. Shared-revenue contributions...	Ordinary	100	503	2,707	4,586	14,304	31,909	5,992	5,668	2,875	17,886	86,530	—	86,530
93. Subsidies	Ordinary	205	602	5,947	6,741	14,479	27,906	4,302	5,566	2,682	8,683	77,113	—	77,113
94. Other	Ordinary	—	—	39	32	169	811	328	214	199	3	1,795	—	1,795
95. Total contributions to other governments	Ordinary	307	1,149	8,931	11,645	29,780	61,242	10,730	11,688	5,761	27,038	168,271	—	168,271
96. Contributions to government enterprises ²	Ordinary	—	—	299	—	3,186	10,259	689	126	33	825	15,417	—	15,417
97. Other expenditure:														
100. Civil defence	Ordinary	—	1	3	4	1	42	9	15	50	76	201	—	201
101. Housing	Capital	—	—	—	—	—	—	—	—	71	—	71	—	71
102. Other	Ordinary	5	—	16	—	1,623	510	1	2	14	431	2,602	—	2,602
103.	Capital	—	—	—	116	—	—	—	35	—	—	151	—	151
104. Total other expenditure	Ordinary	115	17	12	10	1,259 ³	267	4,198 ⁴	20	94	321	6,313	—	6,313
105.	Capital	—	—	—	—	—	1	2	—	—	—	3	—	3
106. Sub-total	Ordinary	120	18	31	14	2,883	819	4,208	37	158	828	9,116	—	9,116
107.	Capital	—	—	—	116	—	1	2	35	71	—	225	—	225
108. Non-expense and surplus pay- ments:														
110. Advances charged to revenue ..	Ordinary	30,033	7,153	49,881	50,087	255,390	363,876	53,345	79,022	70,396	170,377	1,129,560	1,140	1,130,700
111. Refunds of previous years' re- venue	Capital	6,279	2,921	12,490	3,762	60,945	58,448	7,004	10,622	28,395	20,431	211,197	368	211,565
112. Other	Ordinary	—	—	29	—	—	1	229	13	—	46	318	—	318
113. Total non-expense and sur- plus payments	Ordinary	5	—	—	2	—	—	54	43	186	—	290	—	290
114. Total gross ordinary expendi- ture	Ordinary	—	—	—	13	1,521 ⁵	187	—	3	—	- 141	1,583	—	1,583
115. Total gross capital expendi- ture	Ordinary	5	—	29	15	1,521	188	283	59	186	- 95	2,191	—	2,191
116. Total gross general expendi- ture	Ordinary	30,038	7,153	49,910	50,102	256,911	364,064	53,628	79,081	70,582	170,282	1,131,751	1,140	1,132,891
117. Less debt retirement included above	Capital	6,279	2,921	12,490	3,762	60,945	58,448	7,004	10,622	28,395	20,431	211,197	368	211,565
118. Total gross expenditure ex- clusive of debt retirement ..	Ordinary	36,317	10,074	62,400	53,864	317,756	422,512	60,632	89,703	98,977	190,713	1,342,948	1,508	1,344,456
119.	Capital	100	503	2,707	4,586	14,304	31,909	5,992	5,668	2,875	17,886	86,530	—	86,530
120. Total gross expenditure	Ordinary	36,217	9,571	59,693	49,278	303,452	390,603	54,640	84,035	96,102	172,827	1,256,418	1,508	1,257,926
121.	Capital	—	—	—	—	—	—	—	—	—	—	—	—	—

1. See Table 10, item 8.

2. Consists of: N.S. — Power Commission; Que. — Farm Credit Bureau \$798,000, Rural Electrification Bureau \$640,000, Streams Commission \$1,748,000; Ont. — Hydro-Electric Power Commission Bonus re Rural Lines \$10,224,000 and re Rural Telephone Systems Act \$35,000; Man. — Power Commission; Sask. — Saskatchewan Government Seed Plant \$21,000, Clay Products Division \$103,000; Alta. — Bitumount Plant; B.C. — Pacific Great Eastern Railway.

3. Includes assistance to victims of the Rimbouski and Cabano conflagrations \$1,010,000.

4. Includes expenditures re 1950 Flood Emergency of \$3,594,000.

5. Increase in reserve for doubtful accounts.

TABLE 4. Net General Revenue for Fiscal Year Ended March 31, 1952

(Thousands of Dollars)

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-Total	Yukon	Total
Taxes:													
1. Corporations	—	—	—	—	13,173	12,291	—	—	—	—	25,464	—	25,464
Income:													
2. Corporations	199 ¹	196 ¹	1,657 ¹	2,179 ¹	55,833	82,031	3,352 ¹	1,832 ¹	4,306 ¹	11,407 ¹	162,992	14 ¹	163,006
3. Individuals ²	—	20	—	—	3	16	16	—	10	—	65	—	65
4. Property	—	—	100	131	—	1,379	—	2,063	20	4,113	7,806	28	7,834
Sales:													
5. Alcoholic beverages	3	235	—	3	1,380	—	—	3	—	3	1,615	—	1,615
6. Amusements and admissions	—	118	613	326	3,618	10,367	1,116	51	957	2,804	19,970	5	19,975
7. Motor fuel and fuel oil ⁴	1,529	1,015	7,906	6,426	48,054	72,138	6,861	9,535	13,070	15,296	181,830	119	181,949
8. Tobacco	3	129	—	873	8,828	—	—	3	—	3	9,830	—	9,830
9. General	3,167	—	—	7,207	35,907	—	—	12,932	—	31,462	90,675	—	90,675
10. Other commodities and services ⁵	—	—	113	—	4,049	—	—	—	—	—	4,162	—	4,162
11. Succession duties	—	12 ²	25 ²	—	12,428	21,652	15 ²	30 ²	26 ²	—	34,189	—	34,189
12. Other ⁶	100	—	73	37	1,195	3,795	46	5,886	1,019	15,447	27,598	18	27,616
13. Sub-total items 1-12	4,995	1,725	10,487	17,180	184,468	203,669	11,406	32,329	19,408	80,529	566,196	184	566,380
14. Federal tax rental agreement	7,733	2,278	11,426	9,287	—	—	14,568	16,513	14,799	19,127	95,731	156	95,887
Privileges, licences and permits:													
15. Liquor control and regulation	506	32	217	24	10,884	13,508	1,935	49	928	279	28,362	8	28,370
16. Motor vehicles	640	409	3,469	2,847	18,688	21,601	4,018	4,599	6,621	9,702	72,594	51	72,645
17. Natural resources	657	13	1,207	3,390	27,298	20,039	2,864	4,889	45,063	7,857	113,277	30	113,307
18. Other	226	74	391	333	5,282	3,697	476	854	1,246	1,350	13,929	24	13,953
19. Sub-total items 15-18	2,029	528	5,284	6,594	62,152	58,845	9,293	10,391	53,858	19,188	228,162	113	228,275
20. Sales and services	132	44	732	337	3,495	4,566	1,488	2,296	1,766	14,971	29,827	98	29,925
Fines and penalties:													
21. Liquor control	21	11	84	32	385	75	105	41	152	156	1,062	—	1,062
22. Other	56	13	113	47	150	857	72	109	310	121	1,848	6	1,854
23. Sub-total items 21-22	77	24	197	79	535	932	177	150	462	277	2,910	6	2,916
Other governments:													
Government of Canada:													
24. Share of income tax on power utilities	62	19	118	164	559	630	331	33	793	1,005	3,714	—	3,714
25. Subsidies	8,069 ⁷	657	2,044	1,667	3,301	3,641	1,755	2,040	2,127	1,281	26,582	33	26,615
26. Sub-total items 24-25	8,131	676	2,162	1,831	3,860	4,271	2,086	2,073	2,920	2,286	30,296	33	30,329
27. Municipalities	—	—	245	—	—	—	615	—	19	—	879	—	879
28. Sub-total items 26-27	8,131	676	2,407	1,831	3,860	4,271	2,701	2,073	2,939	2,286	31,175	33	31,208
Government enterprises and other funds:													
29. Liquor profits	1,949	757	8,259	5,385	19,668	31,377	6,184	9,549	12,224	19,701	115,053	587	115,640
30. Other ⁸	—	—	—	—	2,822	—	8	599	30	—	3,459	—	3,459
31. Other revenue	22	13	2	4	172	114	29	22	139	259	776	—	776
32. Sub-total items 13, 14, 19, 20, 23, 28, 29, 30, 31	25,068	6,045	38,794	40,697	277,172	303,774	45,854	73,922	105,625	156,338	1,073,289	1,177	1,074,466
Non-revenue and surplus receipts:													
33. Refunds of previous years' expenditure	112	3	—	—	81	68	199	203	119	64	849	10	859
34. Repayment of advances credited to revenue	3	—	—	—	153	—	20	641	7	700	1,524	—	1,524
35. Other	—	—	—	—	—	—	—	11	—	—	11	—	11
36. Total net general revenue	25,183	6,048	38,794	40,697	277,406	303,842	46,073	74,777	105,751	157,102	1,075,673	1,187	1,076,860

1. Collections by Federal Government of 5% provincial corporation income tax under terms of the 1947 Federal-Provincial Tax Rental agreements.

2. Collection of arrears.

3. Taxed under the general sales tax, item 9.

4. Commissions allowed to gasoline agents have been added back to motor fuel and fuel oil tax revenue and to general government expenditures as follows: Nfld.—\$15,000; P.E.I.—\$12,000; N.S.—\$54,000; N.B.—\$103,000; Que.—\$406,000; Ont.—\$756,000; Man.—\$121,000; Sask.—\$147,000; Alta.—\$304,000; B.C.—\$214,000; Yukon—Nil.

5. N.S.—Long distance Telephone Tax; Que.—Hospital Tax on meals.

6. For breakdown see narrative to Table 4.

7. Includes transitional grant of \$6,500,000.

8. For breakdown see Table 1, footnote 6.

TABLE 5. Net General Expenditure for Fiscal Year Ended March 31, 1952

(Thousands of Dollars)

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-Total	Yukon	Total
1. General government ¹	1,781	476	1,435	1,139	10,045	11,989	2,186	3,944	4,406	7,854	45,255	126	45,381
2. Protection of persons and property	1,744	226	1,274	724	16,620	23,272	2,610	2,760	4,955	6,320	60,505	32	60,537
3. Transportation and communications	6,244	3,452	16,455	12,313	85,731	102,433	11,415	12,048	24,389	24,690	299,170	304	299,474
Health and social welfare:													
4. Health	6,503	968	5,956	4,273	30,769	46,681	5,173	25,823	13,169	34,505	173,825	158	173,983
5. Social welfare	6,393	544	3,999	2,862	21,878	24,400	4,015	7,019	5,215	15,869	92,194	80	92,274
6. Recreational and cultural services	157	64	189	50	1,701	3,176	34	291	185	1,043	6,890	—	6,890
7. Education	5,186	1,010	10,219	7,659	43,773 ²	68,465	7,510	10,200	15,780	26,282	196,084	397	196,481
8. National resources and primary industries	1,733	322	2,782	2,997	28,336	18,162	3,437	5,715	7,791	13,811	85,086	24	85,110
9. Trade and industrial development	240	88	1,065	245	2,412	1,088	210	284	467	561	6,660	—	6,660
10. Local government planning and development	30	7	52	39	186	586	103	468	425	77	1,973	—	1,973
11. Debt charges	- 397 ³	1,138	7,454	10,180	26,209	54,407	7,065	8,696	2,717	25,774	143,243	—	143,243
12. Contributions to other governments ⁴ ..	256	55	618	2,056	250	1,800	—	—	4,893	12,656	22,584	42	22,626
13. Contributions to government enterprises	—	—	299	—	3,186	10,259	689	126	33	—	14,592	—	14,592
14. Other expenditures	120	18	31	72	2,883	820	3,982	16	229	789	8,960	—	8,960
15. Sub-total	29,990	8,368	51,828	44,609	273,979	367,538	48,434	77,390	84,654	170,231	1,157,021	1,163	1,158,184
16. Non-expense and surplus payments	5	—	27	15	1,521 ⁵	188	283	59	186	- 95	2,189	—	2,189
17. Total net general expenditure	29,995	8,368	51,855	44,624	275,500	367,726	48,717	77,449	84,840	170,136	1,159,210	1,163	1,160,373
18. Less debt retirement included above	100	503	2,707	4,586	14,304	31,909	5,992	5,668	2,875	17,886	86,530	—	86,530
19. Total net general expenditure exclusive of debt retirement	29,895	7,865	49,148	40,038	261,196	335,817	42,725	71,781	81,965	152,250	1,072,680	1,163	1,073,843

1. Includes expenditure on public buildings serving a number of functions.

2. See Table 2, footnote 2.

3. Interest revenue exceeded debt charges.

4. See Table 10, item 8.

5. Increase in reserve for doubtful accounts.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1952
(Thousands of Dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-Total	Yukon	Total
General government:														
1. Executive and administrative ¹	Ordinary	1,444	269	1,253	806	8,920	7,277	1,721	2,639	2,212	6,398	32,939	106	33,045
2. Capital	Capital	74	95	19	113	- 134	1,802	131	910	1,774	696	5,480	8	5,488
3. Legislative	Ordinary	263	112	163	220	1,259	2,818	326	316	271	589	6,337	12	6,349
4. Capital	Capital	—	—	—	—	—	—	—	—	119	—	119	—	119
5. Research planning and statistics ..	Ordinary	—	—	—	—	—	91	—	79	30	171	371	—	371
6. Other	Ordinary	—	—	—	—	—	1	8	—	—	—	—	9	9
7. Total general government	Ordinary	1,707	381	1,416	1,026	10,179	10,187	2,055	3,034	2,513	7,158	39,656	118	39,774
8. Capital	Capital	74	95	19	113	- 134	1,802	131	910	1,893	696	5,599	8	5,607
Protection of persons and property:														
9. Law enforcement	Ordinary	229	80	255	138	4,925	3,903	601	662	760	872	12,425	—	12,425
10. Capital	Capital	—	—	—	—	551	113	—	11	415	783	1,873	—	1,873
11. Corrections	Ordinary	216	36	158	78	2,538	5,370	545	517	554	1,522	11,534	—	11,534
12. Capital	Capital	132	—	1	8	532	895	27	6	941	88	2,630	—	2,630
13. Police protection	Ordinary	756	52	231	161	3,944	6,511	260	296	408	747	13,366	—	13,366
14. Capital	Capital	—	—	—	—	—	414	—	—	—	6	420	—	420
15. Other	Ordinary	411	58	622	312	3,881	6,066	1,177	1,268	1,422	2,243	17,460	32	17,492
16. Capital	Capital	—	—	7	27	249	—	—	—	455	59	797	—	797
17. Total protection of persons and property	Ordinary	1,612	226	1,266	689	15,288	21,850	2,583	2,743	3,144	5,384	54,785	32	54,817
18. Capital	Capital	132	—	8	35	1,332	1,422	27	17	1,811	936	5,720	—	5,720
Transportation and communications:														
19. Airways	Ordinary	—	—	—	—	—	—	—	—	—	—	—	4	4
20. Highways, roads and bridges	Ordinary	2,468	1,058	6,910	10,030	29,008	61,924	6,572	6,922	7,456	10,280	142,628	149	142,777
21. Capital	Capital	3,466	2,338	8,974	1,987	56,280	40,509	4,843	4,951	16,671	13,230	153,249	89	153,338
22. Railways	Ordinary	310	—	—	—	—	—	—	—	17	43	370	—	370
23. Telephone telegraph and wireless ..	Ordinary	—	—	23	—	—	—	—	—	—	—	23	—	23
24. Waterways	Ordinary	—	50	483	268	443	—	—	175	211	956	2,586	62	2,648
25. Capital	Capital	—	1	65	28	—	—	—	—	34	181	309	—	309
26. Other	Ordinary	—	5	—	—	—	—	—	—	—	—	5	—	5
27. Total transportation and communications	Ordinary	2,778	1,113	7,416	10,298	29,451	61,924	6,572	7,097	7,684	11,279	145,612	215	145,827
28. Capital	Capital	3,466	2,339	9,039	2,015	56,280	40,509	4,843	4,951	16,705	13,411	153,558	89	153,647
Health and social welfare:														
Health:														
29. General	Ordinary	130	43	41	69	1,109	1,122	203	348	168	466	3,699	10	3,709
30. Public health	Ordinary	195	108	383	366	2,445	3,290	691	1,485	847	1,347	11,157	3	11,160
31. Capital	Capital	—	18	8	4	—	13	—	12	75	—	130	—	130
32. Medical, dental and allied services	Ordinary	718	78	261	18	653	1,285	48	1,092	1,523	1,342	7,018	3	7,021
33. Capital	Capital	7	—	—	—	21	—	—	—	—	—	28	—	28
34. Hospital care	Ordinary	4,279	699	3,858	3,510	26,541	38,075	3,841	20,189	8,142	28,650	137,784	142	137,926
35. Capital	Capital	1,174	22	1,405	306	—	2,896	395	2,697	2,414	2,700	14,009	—	14,009
36. Total health	Ordinary	5,322	928	4,543	3,963	30,748	43,772	4,783	23,114	10,680	31,805	159,658	158	159,816
37. Capital	Capital	1,181	40	1,413	310	21	2,909	395	2,709	2,489	2,700	14,167	—	14,167

1. Includes expenditure on public buildings serving a number of functions.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1952 — Continued
Thousands of Dollars

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-Total	Yukon	Total
Health and social welfare:														
Social welfare:														
38. Aid to aged persons	Ordinary	1,212	357	1,918	1,717	7,873	11,755	1,810	2,695	2,884	7,291	39,512	18	39,530
39. Capital	Capital	—	—	—	—	—	—	—	16	46	28	90	—	90
40. Aid to blind persons	Ordinary	63	14	118	124	508	113	93	93	45	185	1,356	1	1,357
41. Aid to unemployed employables and unemployables	Ordinary	3,188 ¹	58	2	2	2	3,118	659	1,198	918	5,218	14,357	34	14,391
42. Mothers' allowances	Ordinary	1,291	64	1,425	859	5,728	6,247	783	1,111	756	415	18,679	—	18,679
43. Child welfare	Ordinary	258	39	394	94	2,529	1,863	301	785	242	1,151	7,656	22	7,678
44. Labour	Ordinary	39	—	94	65	828	791	112	122	180	463	2,694	—	2,694
45. Other social welfare	Ordinary	342	12	50	3	4,412	513	257	998	143	1,118	7,848	5	7,853
46. Capital	Capital	—	—	—	—	—	—	—	1	1	—	2	—	2
47. Total social welfare	Ordinary	6,393	544	3,999	2,862	21,878	24,400	4,015	7,002	5,168	15,841	92,102	80	92,182
48. Capital	Capital	—	—	—	—	—	—	—	17	47	28	92	—	92
49. Total health and social welfare	Ordinary	11,715	1,472	8,542	6,825	52,626	68,172	8,798	30,116	15,848	47,646	251,760	238	251,998
50. Capital	Capital	1,181	40	1,413	310	21	2,909	395	2,726	2,536	2,728	14,259	—	14,259
Recreational and cultural services:														
51. Archives, art galleries, museums and libraries	Ordinary	136	33	151	30	330	858	17	122	1	349	2,027	—	2,027
52. Capital	Capital	13	—	3	—	—	—	—	—	—	—	16	—	16
53. Parks, beaches and other recreational areas	Ordinary	—	—	—	—	830	1,059	—	126	92	556	2,663	—	2,663
54. Capital	Capital	—	—	—	—	264	395	—	—	—	—	659	—	659
55. Physical culture	Ordinary	—	13	9	16	50	19	17	39	42	116	321	—	321
56. Other	Ordinary	8	18	8	4	227	845	—	4	23	22	1,159	—	1,159
57. Capital	Capital	—	—	18	—	—	—	—	—	27	—	45	—	45
58. Total recreational and cultural services	Ordinary	144	64	168	50	1,437	2,781	34	291	158	1,043	6,170	—	6,170
59. Capital	Capital	13	—	21	—	264	395	—	—	27	—	720	—	720
Education:														
60. Schools operated by local authorities	Ordinary	4,349 ³	741	6,714	6,597	27,379 ⁴	50,234	5,134	7,849	11,659	20,835	141,491	126 ⁵	141,617
61. Capital	Capital	—	—	1,034 ⁶	—	—	—	—	—	—	225	1,259	271 ⁷	1,530
62. Universities, colleges and other schools	Ordinary	550	188	891	862	10,641	11,950	1,517	1,462	2,377	2,902	33,340	—	33,340
63. Capital	Capital	—	11	215	—	1,617	567	499	115	648	16	3,688	—	3,688
64. Education of the handicapped	Ordinary	69	16	—	43	115	565	51	168	90	237	1,354	—	1,354
65. Capital	Capital	—	—	—	—	—	55	—	17	—	127	199	—	199
66. Superannuation and pensions	Ordinary	57	5	987	27	538	3,978	77	193	637	1,510	8,009	—	8,009
67. Other	Ordinary	161	49	378	130	3,483	1,116	232	396	369	430	6,744	—	6,744
68. Total education	Ordinary	5,186	999	8,970	7,659	42,156	67,843	7,011	10,068	15,132	25,914	190,938	126	191,064
69. Capital	Capital	—	11	1,249	—	1,617	622	499	132	648	368	5,146	271	5,417

1. Includes relief works of \$1,438,000.

2. Cost borne by municipalities.

3. Primary and secondary schools are operated on a denominational basis.

4. See Table 2, footnote 2.

5. Consists of expenditures on public school facilities provided by the Territorial Government amounting to \$104,000 and grants to separate schools \$22,000.

6. See Table 3, footnote 6.

7. See Table 3, footnote 7.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1952 — Concluded

(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-Total	Yukon	Total
Natural resources and primary industries:														
70. Fish and game	Ordinary	634	47	113	470	3,006	1,809	511	250	262	849	7,951	18	7,969
71. Capital	Capital	—	—	43	—	624	268	—	—	—	—	935	—	935
72. Forests	Ordinary	322	25	540	1,136	5,766	8,720	826	302	1,202	8,502	27,341	—	27,341
73. Capital	Capital	6	—	111	63	—	103	—	—	21	—	304	—	304
74. Lands: Settlement and agriculture	Ordinary	326	221	1,132	1,206	17,760	5,020	1,285	2,436	2,216	2,890	34,492	—	34,492
75. Capital	Capital	2	9	76	—	—	270	186	680	3,078	—	4,301	—	4,301
76. Minerals and mines	Ordinary	177	—	660	38	1,061	875	143	259	722	1,172	5,107	6	5,113
77. Capital	Capital	54	—	4	—	—	3	—	—	41	—	102	—	102
78. Water resources	Ordinary	—	—	6	—	84	1,094	395	325	155	322	2,381	—	2,381
79. Capital	Capital	135	—	—	—	—	—	—	—	—	—	135	—	135
80. Other	Ordinary	77	20	88	84	35	—	91	1,463	77	76	2,011	—	2,011
81. Capital	Capital	—	—	9	—	—	—	—	—	17	—	26	—	26
82. Total natural resources and primary industries	Ordinary	1,536	313	2,539	2,934	27,712	17,518	3,251	5,035	4,634	13,811	79,283	24	79,307
83. Capital	Capital	197	9	243	63	624	644	186	680	3,157	—	5,803	—	5,803
84. Trade and industrial development ..	Ordinary	170	88	570	245	2,412	1,070	210	284	467	561	6,077	—	6,077
85. Capital	Capital	70	—	495	—	—	18	—	—	—	—	583	—	583
86. Local government planning and development ..	Ordinary	30	7	52	39	186	582	103	468	425	77	1,969	—	1,969
87. Capital	Capital	—	—	—	—	—	4	—	—	—	—	4	—	4
88. Debt charges:														
89. Commission on bond or debenture sales and other management charges	Ordinary	2	—	85	77	47	89	13	22	5	252	592	—	592
90. Discount or amount amortized on provincial bond sales	Ordinary	—	44	142	183	781	523	95	207	—	214	2,189	—	2,189
91. Bonded debt retirement	Ordinary	100	503	2,707	4,586	14,304	31,909	5,992	5,668	2,875	17,886	86,530	—	86,530
92. Interest	Ordinary	499 ¹	591	4,499	5,347	10,997	21,375	637	2,626	- 362 ¹	7,561	52,772	—	52,772
93. Loss on foreign exchange	Ordinary	—	—	21	- 13 ²	80	511	328	181	199	- 139 ²	1,168	—	1,168
94. Premium or amount amortized or loss on sale of securities purchased as investments	Ordinary	—	—	—	—	—	—	—	- 8	—	—	- 8	—	- 8
95. Total debt charges	Ordinary	- 397	1,138	7,454	10,180	26,209	54,407	7,065	8,696	2,717	25,774	143,243	—	143,243
Contributions to other governments:														
96. Shared-revenue contributions ..	Ordinary	—	—	21	—	—	1,050	—	—	4,756	12,643	18,470	—	18,470
97. Subsidies	Ordinary	256	55	597	2,056	250	750	—	—	137	—	4,101	42	4,143
98. Other	Ordinary	—	—	—	—	—	—	—	—	—	13	13	—	13
99. Total contributions to other governments	Ordinary	256	55	618	2,056	250	1,800	—	—	4,893	12,656	22,584	42	22,626
100. Contributions to government enterprises:														
101. Other expenditure:														
102. Civil defence	Ordinary	—	—	299	—	3,186	10,259	689	126	33	—	14,592	—	14,592
103. Capital	Capital	—	1	3	4	1	42	9	15	50	76	201	—	201
104. Housing	Ordinary	—	—	—	—	—	—	—	—	71	—	71	—	71
105. Capital	Capital	5	—	16	—	1,623	510	1	2	14	431	2,602	—	2,602
106. Other	Ordinary	—	—	—	58	—	—	—	- 21 ⁵	—	—	37	—	37
107. Capital	Capital	115	17	12	10	1,259 ⁶	267	3,970 ⁷	20	94	282	6,046	—	6,046
108. Total other expenditure	Ordinary	120	18	31	14	2,883	819	3,980	37	158	789	8,849	—	8,849
109. Capital	Capital	—	—	58	—	—	1	2	- 21	71	—	111	—	111
110. Sub-total	Ordinary	24,857	5,874	39,341	42,015	213,975	319,212	42,351	67,995	57,806	152,092	965,518	795	966,313
111. Capital	Capital	5,133	2,494	12,487	2,594	60,004	48,326	6,083	9,395	26,848	18,139	191,503	368	191,871
Non-expense and surplus payments:														
112. Advances charged to revenue ..	Ordinary	—	—	27	—	—	1	229	13	—	46	316	—	316
113. Refunds of previous years' revenue	Ordinary	5	—	—	2	—	—	54	43	186	—	290	—	290
114. Other	Ordinary	—	—	—	13	1,521 ⁸	187	—	3	- 141	—	1,583	—	1,583
115. Total non-expense and surplus payments	Ordinary	5	—	27	15	1,521	188	283	59	186	- 95	2,189	—	2,189
116. Total net ordinary expenditure		24,862	5,874	39,368	42,030	215,496	319,400	42,634	68,054	57,992	151,997	967,707	795	968,502
117. Total net capital expenditure		5,133	2,494	12,487	2,594	60,004	48,326	6,083	9,395	26,848	18,139	191,503	368	191,871
118. Total net general expenditure		29,995	8,368	51,855	44,624	275,500	367,726	48,717	77,449	84,840	170,136	1,159,210	1,163	1,160,373
119. Less debt retirement included above		100	503	2,707	4,586	14,304	31,909	5,992	5,668	2,875	17,886	86,530	—	86,530
120. Total net general expenditure exclusive of debt retirement		29,895	7,865	49,148	40,038	261,196	335,817	42,725	71,781	81,965	152,250	1,072,680	1,163	1,073,843

1. Interest revenue exceeded interest expenditure.

2. Profit exceeded loss.

3. See Table 10, item 8.

4. See Table 3, footnote 2, page 13.

5. Gross revenue from property sales exceeded gross expenditure.

6. See Table 3, footnote 3, page 13.

7. See Table 3, footnote 4, page 13.

8. See Table 3, footnote 5, page 13.

TABLE 7. Reconciliation Of Gross Ordinary Revenue With Provincial Ordinary Revenue Per Public Accounts For Fiscal Year Ended March 31, 1952

(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon
1. Provincial ordinary revenue per public accounts	30,941	7,442	40,216	47,045	275,673	302,321	48,536	61,653	120,824	143,772	1,507
Add:											
2. Revenue deducted from expenditure in public accounts ..	15	—	8,590	1,473	45,158	19,617	6,769	8,676	372	17,824	25
3. Expenditure deducted from revenue in public accounts ..	—	23	431	133	1,639	51	23	—	—	—	—
4. Capital account revenue of an ordinary nature	14	56	—	337	130	25,044	424	2,401	72	60	—
5. Unremitted liquor profits	—	—	—	—	—	1,545	—	7,411	255	—	—
6. Profits of working capital funds not taken into revenue in public accounts	—	—	354	—	—	—	25	—	3	—	—
7. Total additions	29	79	9,375	1,943	46,927	46,257	7,241	18,488	702	17,884	25
Deduct:											
8. Refunds of current year's expenditure included in revenue in public accounts	156	5	18	257 ¹	1,387 ²	188	—	76	2,012 ³	—	—
9. Refunds of current year's revenue included in expenditure in public accounts	—	256	—	—	—	—	—	—	—	—	—
10. Sinking fund earnings included in revenue in public accounts	11	—	—	—	2,616	2,397	—	—	—	—	—
Adjustment of working capital fund accounts to a "net" profit or loss basis:											
11. Gross revenues of funds offset against gross expenditures	154	—	61	61	—	—	—	—	—	—	—
12. Over-remitted profits of working capital funds	—	—	—	—	—	—	—	21	35	—	—
13. Profits of working capital funds offset against expenditure	—	—	357	—	—	—	25	119	7	34	—
14. Contributions from special funds and selected trust accounts offset against fund	—	—	—	—	—	8	271	1,640	31	117	—
15. Contributions from other funds offset against provincial expenditure	—	—	—	—	—	—	—	43	1,238	—	—
16. Over-remitted liquor profits deducted from revenue	344	—	—	—	—	—	—	—	—	—	—
17. Deferred credits to revenue	—	—	—	—	—	—	—	—	—	5,071 ⁴	—
17. Total deductions	665	261	436	318	4,003	2,593	296	1,899	3,323	5,222	—
19. Revenues of special funds and selected trust accounts ..	79	316	321	99	224	3,521	2,442	7,562	138	33,550	—
20. Less inter-fund eliminations	25	249	140	—	—	1,000	856	—	—	14,597	—
21. Total gross ordinary revenue see table 1, item 38	30,359	7,327	49,336	48,769	318,821	348,506	57,067	85,804	118,341	175,387	1,532

1. Includes teachers' contributions to pension fund \$221,000.

2. Employees' contributions to civil service pension fund.

3. Includes employees' contributions under the Public Service Pension Act \$899,000.

4. Holdback under the 1942 Federal Tax Rental Agreement, treated in this statistical series as revenue of the year 1947.

TABLE 8. Reconciliation Of Gross Ordinary Expenditure With Provincial Ordinary Expenditure Per Public Accounts For Fiscal Year Ended March 31, 1952

(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon
1. Provincial ordinary expenditure per public accounts	29,233	6,996	37,695	46,177	213,598	301,260	46,337	61,534	73,220	123,673	1,115
Add:											
2. Expenditure deducted from revenue in public accounts	—	23	431	133	1,639	51	23	—	—	—	—
3. Revenue deducted from expenditure in public accounts	15	—	8,590	1,473	45,158	19,617	6,769	8,676	372	17,824	25
4. Items charged to surplus account	—	—	2,707	—	57	—	—	—	—	1,331	—
5. Capital account expenditure of an ordinary nature	1,277	312	58	2,532	238	44,563	—	3,159	—	10,369	—
6. Losses of working capital funds not taken into expenditure	72	—	—	—	—	—	—	—	123	—	—
7. Total additions	1,364	335	11,786	4,138	47,092	64,231	6,792	11,835	495	29,524	25
Deduct:											
8. Refunds of current year's revenue included in expenditure in public accounts	—	256	—	—	—	—	—	—	—	—	—
9. Refunds of current year's expenditure included in revenue in public accounts	156	5	18	257	1,387	188	—	76	2,012	—	—
Adjustments of working capital fund accounts to a "net" profit or loss basis:											
10. Gross revenues of funds offset against gross expenditures	154	—	61	61	—	—	—	—	—	—	—
11. Profits of working capital funds offset against expenditure	—	—	357	—	—	—	25	119	7	34	—
12. Excess deficits of working capital funds taken into expenditure by province	—	—	—	—	—	—	—	27	—	—	—
13. Contributions to special funds and selected trust accounts offset against fund	25	249	140	—	—	1,000	856	—	—	14,597	—
14. Contributions from other funds offset against provincial expenditure	—	—	—	—	—	—	—	43	1,238	—	—
15. Sinking fund earnings applied to debenture retirement	11	—	—	—	2,616	2,397	—	—	—	—	—
16. Liquor board expenses met by province	247	—	—	—	—	—	—	—	—	—	—
17. Total deductions	593	510	576	318	4,003	3,585	881	265	3,257	14,631	—
18. Expenditures of special funds and selected trust accounts	34	332	1,005	105	224	2,166	1,651	7,617	155	31,833	—
19. Less inter-fund eliminations	—	—	—	—	—	8	271	1,640	31	117	—
20. Total gross ordinary expenditure see table 3, item 114	30,038	7,153	49,910	50,102	256,911	364,064	53,628	79,081	70,582	170,282	1,140

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1952

(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-Total	Yukon	Total
From Government of Canada:													
1. Tax rental agreement, table 1, item 2	7,733	2,278	11,426	9,287	—	—	14,568	16,513	14,799	19,127	95,731	156	95,887
2. Share of income tax on power utilities, table 1, item 19	62	19	118	164	559	630	331	33	793	1,005	3,714	—	3,714
3. Subsidies, table 1, item 20	8,069 ¹	657	2,044	1,667	3,301	3,641	1,755	2,040	2,127	1,281	26,582	33	26,615
						4,271							12,621
Grants-in-aid and shared-cost contributions:													
4. Vital statistics	3	—	4	3	20	19	4	4	4	1	62	—	62
5. Hospital construction	148	55	724	277	2,036	3,500	343	367	639	1,079	9,168	—	9,168
6. Other health programmes	578	180	549	816	5,205	3,290	727	1,239	1,078	1,663	15,325	—	15,325
7. Old age pensions	3,095	753	5,127	4,318	19,768	23,959	4,703	4,647	6,069	8,351	80,790	25	80,815
8. Blind pensions	129	38	331	356	1,339	794	193	165	172	215	3,732	—	3,732
9. Physical fitness programme	—	2	9	8	—	74	10	18	16	16	153	—	153
10. Education	63	38	249	276	1,062	1,325	273	414	311	233	4,244	—	4,244
11. Farm labour	—	1	5	3	18	38	—	21	40	19	145	—	145
12. Lime for soil amendment	—	30	86	86	—	23	—	—	—	33	258	—	258
13. Other agricultural grants	—	—	204	—	620	8	2	12	81	6	933	—	933
14. Trans-Canada highway	999	400	—	1,110	—	5,068	772	905	814	2,125	12,193	—	12,193
15. Other highways, roads and bridges	—	—	—	—	123	—	—	116	—	745	984	269	1,253
16. Other	—	7	7	27	—	415	43	138	—	1,028 ²	1,665	—	1,665
17. Total Government of Canada	20,879	4,458	20,883	18,398	34,051	42,784	23,724	26,632	26,943	36,927	255,679	483	256,162
From other provincial governments:													
18. Sundry shared cost contributions	—	—	—	—	—	—	—	74	—	—	74	—	74
From local governments:													
Shared-cost contributions:													
19. Hospitalization ³	—	—	—	—	5,362	—	—	—	—	—	5,362	—	5,362
20. Hospital insurance service	—	—	—	—	—	—	—	—	—	933	933	—	933
21. General and public health	—	1	—	—	268	—	100	126	—	6	501	—	501
22. Medical services	—	—	—	—	—	—	—	—	—	222	222	—	222
23. Social allowances	—	—	—	—	—	—	—	—	—	46	46	—	46
24. Mothers' allowances	—	—	—	—	—	—	—	—	153	—	153	—	153
25. Specialized schools	—	—	115	—	125	—	—	—	—	—	240	—	240
26. Reformatories and industrial schools	—	—	3	—	948	—	—	—	—	—	951	—	951
27. Drainage and improvement	—	—	—	—	54	—	—	—	—	14	68	—	68
28. Highways	—	—	—	—	222	—	—	—	—	—	222	—	222
29. Other	14	1	—	79 ⁴	12	—	228 ⁵	22	2	37	395	—	395
Sundry:													
30. Highway tax	—	—	245	—	—	—	—	—	—	—	245	—	245
31. Municipal commissioner's levy	—	—	—	—	—	—	615	—	—	—	615	—	615
32. Education tax	—	—	—	—	—	—	—	—	19	—	19	—	19
33. Policing services (included in table 1, item 8)	—	—	6	—	—	514	—	—	—	17	537	—	537
34. Total local governments	14	2	369	79	6,991	514	943	148	174	1,275	10,509	—	10,509
35. Total all governments	20,893	4,460	21,252	18,477	41,042	43,298	24,667	26,854	27,117	38,202	266,262	483	266,745

1. Includes transitional grant \$6,500,000.

2. Includes \$825,000 - re Pacific Great Eastern Railway.

3. Contribution from municipalities under the Public Charities Act towards maintenance of indigents, etc.

4. Includes \$58,000 - City of Saint John Housing Project.

5. Aid re Greater Winnipeg dyking.

TABLE 10. Specified Amounts Paid to Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1952
(Thousands of Dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-Total	Yukon	Total
To Government of Canada:													
1. Sundry shared-cost contributions	—	—	—	—	—	453	77	2	5	—	537	—	537
2. Police services—R.C.M.P.	214	52	231	161	—	—	248	275	408	571	2,160	—	2,160
3. Total Government of Canada	214	52	231	161	—	453	325	277	413	571	2,697	—	2,697
To other provincial governments:													
4. Sundry shared-cost contributions	—	—	—	—	—	—	—	—	54	—	54	—	54
To local governments:													
5. Shared-revenue contributions	—	—	21	—	—	1,050 ¹	—	—	4,756 ²	12,643 ³	18,470	—	18,470
6. Subsidies	256	55	597	2,056	250	750	—	—	137	—	4,101	42	4,143
7. Other	—	—	—	—	—	—	—	—	—	13 ⁴	13	—	13
8. Sub-total items 5-7	256	55	618	2,056	250	1,800	—	—	4,893	12,656	22,584	42	22,626
Grants-in-aid and shared-cost contributions:													
9. Protection of persons and property	18	2	—	—	800	3,625 ⁵	—	—	—	—	4,445	—	4,445
10. Highways, roads and bridges	148	12	38	153	1,579	24,464	1,394	472	2,278	66	30,654	—	30,654
11. Public health and medical services	2	—	—	—	—	972	9	205	36	132	1,356	—	1,356
12. Hospital care ⁶	—	—	—	—	—	—	—	—	270	—	270	—	270
13. Homes for the aged	—	—	—	—	—	2,238	—	—	179	—	2,417	—	2,417
14. Aid to unemployed employables and unemployables	—	—	—	—	—	2,712	291	796	656	2,243	6,698	—	6,698
15. Child welfare	—	—	—	44	—	1,104	—	1	—	318	1,467	—	1,467
16. Recreational and cultural services	10	—	54	—	—	858	—	5	—	—	927	—	927
17. Schools operated by local authorities ⁷	8	680	5,582	6,226	21,950 ⁹	48,354	4,834	7,391	10,902	19,984	125,903	10	125,903
18. Lands: Settlement and agriculture	—	—	—	—	85	377	127	42	—	—	631	—	631
19. Miscellaneous	39	—	1	—	39	144	15	331	15	—	584	—	584
20. Sub-total items 9-19	217	694	5,725	6,423	24,453	84,848	6,670	9,243	14,336	22,743	175,352	—	175,352
21. Total local governments	473	749	6,343	8,479	24,703	86,648	6,670	9,243	19,229	35,399	197,936	42	197,978
22. Total all governments	687	801	6,574	8,640	24,703	87,101	6,995	9,520	19,696	35,970	200,687	42	200,729

1. Consists of: share of liquor license revenue \$830,000 and railway tax distribution \$220,000.
 2. Payments under Municipal Assistance Act—share of fuel oil tax \$4,665,000; liquor fines \$91,000.
 3. Payments under Municipal Aid Act—share of motor vehicle license revenues \$2,280,000 and share of general sales tax \$10,363,000.
 4. Reimbursement of taxes to newly-incorporated municipalities.
 5. Includes \$1,894,000 and \$1,721,000 subsidies paid under the Police Act and Fire Department Act respectively.
 6. Excludes amounts paid to municipal hospital boards. This information was not available for all provinces.
 7. Includes grants paid directly to teachers in P.E.I., N.B. and Que.
 8. Primary and secondary schools are operated on an denominational basis. Provincial grants to these amounted to \$4,152,000.
 9. Excludes \$4,992,000 expenditure out of Education Fund to meet debt charges of various school corporations.
 10. Local schools are operated by the Territorial Government.

TABLE 11. Provincial Revenue from Liquor Operations for Fiscal Year Ended March 31, 1952
(Thousands of Dollars)

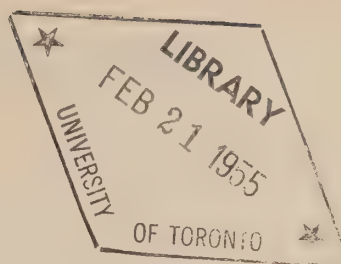
	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-Total	Yukon	Total
Operations													
1. Gross sales	5,583	2,347	23,283	16,301	60,536	101,855	30,257	32,179	45,456	66,231	384,028	1,641	385,669
2. Less cost of sales	3,350	1,517	13,995	9,835	35,800	62,988	23,051	21,079	31,372	44,221	247,208	979	248,187
3. Gross trading profit	2,233	830	9,288	6,466	24,736	38,867	7,206	11,100	14,084	22,010	136,820	662	137,482
4. Less administrative and general expenses	264	73	1,043	1,144	5,108	7,568	1,077	1,614	1,861	2,393	22,145	73	22,218
5. Net trading profit	1,969	757	8,245	5,322	19,628	31,299	6,129	9,486	12,223	19,617	114,675	589	115,264
6. Miscellaneous income	13	—	14	63	40	78	55	98	45	84	490	—	490
7. Miscellaneous charges	33	—	—	—	—	—	—	35	44	—	112	2	114
8. Net profit as per tables 1 and 4	1,949	757	8,259	5,385	19,668	31,377	6,184	9,549	12,224	19,701	115,053	587	115,640
Reconciliation with Provincial Liquor Board operations													
Add: Revenues excluded from above and shown on revenues tables as:													
9. Privileges licences and permits	506	32	138	24	10,884	12,093	1,935	49	737	260	26,658	—	26,658
10. Sales and services—R.C.M.P.	—	—	6	—	—	—	—	—	—	—	6	—	6
11. Fines and penalties	21	—	63	—	—	75	—	—	—	—	159	—	159
12. Confiscations	—	—	—	—	40	—	—	1	—	—	41	—	41
Deduct: expenditure excluded from above and shown on expenditure tables as:													
13. Enforcement expenses	—	—	259	—	679	—	12	3	—	102	1,055	—	1,055
14. Other ¹	—	—	12	—	137	—	11	—	68	3	231	—	231
15. Net profit as per Liquor Board reports	2,476	789	8,195	5,409	29,776	43,545²	8,096	9,596	12,893	19,856	140,631	587	141,218
Summary													
16. Net profit, table 4, item 29	1,949	757	8,259	5,385	19,668	31,377	6,184	9,549	12,224	19,701	115,053	587	115,640
17. Sales tax, table 4, item 5	—	235	—	—	1,380	—	—	—	—	—	1,615	—	1,615
18. Privileges, licences and permits, table 4, item 15	506	32	217	24	10,884	13,508	1,935	49	928	279	28,362	8	28,370
19. Fines and penalties, table 4, item 21	21	11	84	32	385	75	105	41	152	156	1,062	—	1,062
20. Confiscations, included in table 4, item 31	—	—	2	—	40	—	—	1	—	21	64	—	64
21. Total Provincial revenue from liquor operations	2,476	1,035	8,562	5,441	32,337	44,960	8,224	9,640	13,304	20,157	146,156	595	146,751

1. Other: N.S.—Plebescite expense; Que.—Permit expense \$127,000, Confiscation expense \$10,000; Man.—Permit expense; Alta.—Permit expense; B.C.—Plebescite expense.

2. Before deducting amount transferred to reserve for contingencies \$1,475,000.



CANADA



FINANCIAL STATISTICS
OF
PROVINCIAL GOVERNMENTS
1952

Revenue and Expenditure

Published by Authority of
The Right Honourable C. D. Howe, Minister of Trade and Commerce

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FINANCIAL STATISTICS

OF

PROVINCIAL GOVERNMENTS

1952

INTRODUCTION

This publication presents financial statistics dealing with revenues and expenditures of provincial governments for the fiscal year ended March 31, 1953.

A report dealing with assets and liabilities of provincial governments as at March 31, 1953 has already been published.

Some major changes worthy of explanation occurred in the provincial revenue and expenditure pattern during 1952-53.

The 1947 Tax Rental Agreements expired on March 31, 1952. Similar agreements, covering the next five years, were made with the provinces which had signed the 1947 agreements. They agreed to lease their personal and corporation income taxes, special corporation taxes and succession duties to the Government of Canada in exchange for a rental fee calculated by making upward adjustments (for increases in gross national product per capita and provincial population) to a guaranteed minimum payment. The government of the Province of Ontario subsequently signed a 1952 agreement, leasing personal and corporation income taxes and special corporation taxes, while retaining the right to levy succession duties. The agreeing provinces no longer levy the 5% tax on corporation income which was collected for them by the Government of Canada under terms of the 1947 agreements.

Payments by the Government of Canada commenced three months sooner under the new agreements with the result that in the fiscal year 1952-53,

the provincial governments received the final quarterly payment under the 1947 agreements as well as four quarterly payments under the 1952 agreements. Certain provincial governments did not show all five payments as revenue in 1952-53. However for purposes of interprovincial comparability in these statistics, the five payments have been shown as provincial revenue in every case. Table A1 shows the adjustments that were necessary to achieve this.

The provinces continue to receive a share of the income tax collected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam. These payments are not contingent upon a province signing a tax rental agreement.

On January 1, 1952 the Government of Canada assumed full responsibility for pension payments to all persons aged seventy years and over, and agreed to contribute fifty per cent of not more than \$40 per month towards provincial government pensions to needy persons aged 65-69 years, and 75 per cent of not more than \$40 per month towards provincial government pensions to the blind. This shift in responsibility for old age pensions resulted in a decrease in 1952-53 of nearly \$70,000,000 in provincial gross ordinary expenditure on aid to aged persons.

The following summaries indicate the expansion in provincial government finances that has taken place within the last few years.

Net General Revenue

Provincial Government	Fiscal Years ended nearest December 31 (Millions of dollars)				
	1948	1949	1950	1951	1952
Newfoundland .....	...	18	21	25	32
Prince Edward Island	5	5	5	6	7
Nova Scotia	33	34	36	39	47
New Brunswick	28	30	32	41	47
Quebec	203	207	239	277	285
Ontario	220	236	266	304	365
Manitoba	36	38	41	46	55
Saskatchewan	56	61	67	75	91
Alberta	63	88	105	106	144
British Columbia	101	124	139	157	185
Yukon Territory .....	..	..	1	1	..
Total	745	841	952	1,077	1,258

Net General Expenditure (Exclusive of Debt Retirement)

Provincial Government	Fiscal Years ended nearest December 31 (Millions of dollars)				
	1948	1949	1950	1951	1952
Newfoundland .....	...	26	27	30	29
Prince Edward Island	6	6	7	8	7
Nova Scotia	43	51	52	49	46
New Brunswick	40	37	41	40	45
Quebec	230	193	224	261	313
Ontario	235	261	279	336	372
Manitoba	33	35	35	43	42
Saskatchewan	55	58	62	72	80
Alberta	55	58	73	82	104
British Columbia	101	151	141	152	169
Yukon Territory .....	..	..	1	1	..
Total	798	876	942	1,074	1,207

SUMMARY OF CONCEPTS AND DEFINITIONS

Bureau of Statistics reports on provincial government finances are designed to provide national totals and comparative statistics which are basically consistent and uniform in nature as between provinces. The provinces differ greatly in scale, organization and nature of responsibilities; their accounting methods and reporting practices also vary considerably. Thus figures drawn from the public accounts and other official reports must be recast in many instances for the purpose of classification in terms of standard statistical categories. It may be well to refer briefly to the resulting differences between the provincial reports and this statistical series.

The Bureau figures give wider coverage than the main financial statements of the provinces. In order to arrive at comparative revenues and expenditures, transactions of certain "special" funds or funds shown as "trust" accounts, which are not reflected in the main financial statements of provincial governments are consolidated with the latter in these statistics. Deductions from revenues or expenditures, such as those in respect of subsidies, recoveries or charges for services rendered, are made on a different scale by the various provinces and these deductions have to be dealt with as uniformly and consistently as possible to achieve the maximum degree of interprovincial comparability in the statistics presented. Similarly, in some instances it is necessary, for purposes of comparability, to include in the statistics amounts which are charged or credited to surplus or reserves in provincial accounts. The purchase and sale of goods and services, constituting basically trading operations, and the treatment

of profits or losses on operations of working capital funds are not reflected uniformly by all provinces in their main revenue and expenditure statements. Thus, these must be adjusted to a uniform basis of treatment. Revenues from liquor control also require recasting in the statistical tables to achieve uniform presentation of the actual earnings for the year under review.

The term "ordinary", as applied in this series since 1950, refers to the transactions of current or income accounts, working capital funds and special funds. "General", applies to the provincial accounts just described with the addition of the revenue and expenditure transactions of provincial capital accounts.

There is no standard method applied by all provinces in distinguishing between revenues and expenditures of a capital nature and those of an ordinary or current nature. With current revenues rising steadily, larger and larger amounts are being expended from provincial current accounts on the construction or acquisition of assets such as highways and public buildings. While capital account revenue and expenditure of an ordinary nature have been transferred to "ordinary" in this series, income or ordinary account revenue and expenditure of a capital nature have not been transferred to "capital" because of the difficulty in determining the amounts involved. Hence "capital" expenditures as reported in this series may not reflect the entire capital construction programme but merely the portion financed through capital account.

EXPLANATORY COMMENT

Table 1 and 2—Gross General Revenue and Expenditure

These tables include revenue and expenditure transactions of (a) capital accounts, (b) ordinary or current accounts including working capital fund transactions, and (c) certain trust accounts and special or administrative funds, the operations of which are accounted for separately by provincial governments. In these tables (b) and (c) are combined and described as "ordinary".

In order to achieve a measure of interprovincial comparability, certain adjustments have been made to the figures shown in public accounts. Reconciliations of "ordinary" revenue and expenditure as defined in this report, with provincial ordinary or current accounts, are to be found in tables 9 and 10. The adjustments are explained more fully in the commentary to those tables.

As previously indicated, it has not been possible to exclude from "ordinary" expenditures, items of a capital nature, which have been charged in provincial public accounts to current or ordinary

account, and as these vary sometimes considerably, both as between provinces and from year to year for each province, the value of comparing separate "ordinary" and "capital" figures is problematical. The summation of "ordinary" and "capital" figures provides a more valid basis of comparison of government expenditures in the various functions.

"Privileges, Licences and Permits—Natural Resources", table 1, item 5, includes fish, fur and game royalties; fishing, hunting and trapping licences; timber royalties, dues or bonuses; grazing and pasture fees, hay and wood cutting privileges; mining (including natural gas, oil or petroleum) royalties, dues or bonuses and coal leases, miners' and mining licences or permit fees; beach, sand and water lot leases or rentals, dredging licences, hydraulic leases, log floating rights, and water power or storage leases, licences or permit fees. It also includes the income taxes on logging and mining corporations which the provinces may levy under the Tax Rental Agreements.

Table 3 – Analysis of Gross General Expenditure

This table gives a breakdown of each of the major functions of expenditure, the totals of which are given in table 2. The division between "ordinary" and "capital" expenditure is also shown. It should be borne in mind that the figures presented in this table and table 8 as "capital" expenditures re-

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present only those expenditures of a capital nature which were made out of provincial capital accounts, and that many expenditures of a capital nature are charged to provincial current accounts and hence would appear in this table in the "ordinary" items.

Table 4 and 5 – Net General Revenue and Expenditure

For some purposes it is desirable to know the "net" cost to the provinces of the various services rendered, i.e. the amount spent thereon out of provincial funds after deducting revenues which can be specifically assigned or related to the services rendered. While the surplus position is the same in both the "gross" and the "net" presentation, the former emphasizes the administrative burden of services, the latter the "net" cost to the provincial government of the various services.

"Net general revenue" is arrived at by deducting from "gross general revenue": (a) all revenue of provincial government institutions, (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions, and (d) all capital revenue. These revenues are then deducted from the related items of expenditure to arrive at "net general expenditure".

"Other taxes", table 4, item 12, consists of the following:

	\$'000		\$'000
Newfoundland:		Manitoba:	
Tax on Fire Insurance Premiums	169	Fire Prevention Tax	12
Nova Scotia:			
Tax on Fire Insurance Premiums	22	Saskatchewan:	
Public Utilities Act	46	Fire Prevention Assessment Levy	72
Total	68	Hospitalization Insurance Tax	5,860
		Total	5,932
New Brunswick			
Fire Prevention Tax on Premiums	29	Alberta:	
Insurance Act	13	Increment Tax	1,024
Total	42	Fire Prevention Tax	36
		Total	1,060
Quebec:			
Tax on Fire Insurance Premiums	111	British Columbia:	
Security Transfer Tax	913	Hospital Insurance Fund Premiums'	14,882
Property Transfer Tax	50	Tax on Fire Insurance Premiums	56
Total	1,074	Total	14,938
Ontario:			
Fire Marshal Tax	185		
Security Transfer Tax	1,846		
Land Transfer Tax	2,049		
Total	4,080		

Table 6 – Analysis of Net General Expenditure

This table presents a breakdown of each of the major functions of expenditure shown in totals in table 5, as well as the division between "ordinary"

and "capital" expenditure. See commentary on table 3.

**Tables 7 and 8—Reconciliation of Gross Ordinary Revenue and Expenditure
with Provincial Ordinary Revenue and Expenditure per Public Accounts**

These tables are included to explain, as clearly as tabular limitations will permit, what constitutes the difference between (a) current revenue and expenditure as presented in provincial public accounts and (b) gross "ordinary" revenue and expenditure as shown in tables 1 and 2.

Tables 7 and 8, items 2 and 3, show the amounts deducted from either revenue or expenditure in the public accounts that have been added back to revenue and expenditure in these statistics. It is evident that these adjustments do not affect the surplus position as shown in the respective public accounts. They are necessary, however, because of variations in the extent of these deductions in the public accounts.

Sometimes transactions considered to be in the nature of an "ordinary" expenditure are in effect charged to provincial surplus account. For example, the revenue surplus for the year may be arrived at before charging sinking fund instalments and debt retirement, or, expenditures may be made directly from revenue surplus appropriation account. See **table 8, item 4.**

Also, certain revenues and expenditures which are included in provincial capital accounts are considered to be of an "ordinary" nature and are therefore added to either revenue or expenditure. See **table 7, item 4 and table 8, item 5.**

Not all provinces include in ordinary revenue the full amount actually earned from the sale of alcoholic beverages during the fiscal year under review. If this is not done an adjustment is necessary. See **table 7, item 5.**

Adjustments must be made to achieve uniformity in the treatment of working capital funds. In these statistics, the aim has been to include in revenue the actual profit for the year in question and then offset these profits against that function of expenditure most closely related to the function of the fund. Working capital fund losses on the other hand are reflected as an addition to that function of expenditure most closely related to the function of the fund. The ultimate effect is to eliminate working capital funds entirely from the gross ordinary revenue of a province and to incorporate the net result of all working capital fund operations in the gross ordinary expenditure of the province.

To achieve this objective requires a number of adjustments to deal with the various methods applied in the public accounts presentation. These adjustments are dealt with on tables 7 and 8 under a number of headings. On table 7, see items 6, 12, 13, and 14; on table 8, see items 6, 12 and 13.

Table 7, item 6 shows the profits of certain working capital funds which were not included in provincial revenue. As stated above, where a working capital fund makes a profit, the first step is to reflect that profit in the revenue total. It follows that

losses of working capital funds should be brought into expenditure and **table 8, item 6** shows the adjustments required to achieve this position.

In some cases provincial revenues and expenditures relating to an activity have been looked upon in these statistics as working capital funds. Where this has happened the total revenues of the fund have been offset against total expenditures and the net expenditure classified according to function. (During the year under review a net expenditure resulted in every case. If the reverse had been the case, the net revenue would have been adjusted through item 13.) See **tables 7 and 8, item 12.**

It has been the practice in some provinces to bring into revenue or expenditure the net profit or net loss of a working capital fund relating to the fiscal year immediately preceding the provincial fiscal year under review. An adjustment is made to include only the net profit or loss of the fund in the fiscal year presented in these statistics. See **table 7, item 14.**

Finally, the profits of all working capital funds are offset against expenditure. See **tables 7 and 8, item 13.**

As mentioned earlier in this report, some provincial Governments did not bring all of the Tax Rental Agreement payments during 1952-53 into ordinary revenue, but rather deferred a portion until a later fiscal period. In order to achieve interprovincial comparability, these deferred amounts have been added to revenue for the fiscal year ended March 31, 1953 and will be disallowed as revenue in the year in which the provinces bring them into revenue. See **table 7, item 7.**

An attempt has been made to apply a uniform approach to refunds. Accordingly, a number of items included in public accounts either as revenue or expenditure, have been looked upon as refunds of current year's revenue or refunds of current year's expenditure and therefore deducted. See **tables 7 and 8, items 9 and 10.**

Sinking fund earnings are not considered to be a part of general fund revenue and therefore where these have been included in provincial revenue, they have been deducted from revenue in these statistics and offset against debt retirement expenditure. See **tables 7 and 8, item 11.**

In some provinces, trust accounts and special or administrative funds have been created, the revenues and expenditures of which are accounted for separately and not included in provincial current revenues and expenditures although similar items are so included by other provinces. Consequently

the revenues and expenditures of such funds have been classified in these statistics by source and function and included in "ordinary" revenue and expenditure. Certain government activities accounted for separately by all provinces are also added (e.g. Unsatisfied Judgment Funds). See table 7, item 19 and table 8, item 17.

When these funds are consolidated with provincial ordinary or income accounts, it is necessary

to eliminate interfund transactions. See table 7, items 15 and 20, and table 8, items 14 and 18.

The foregoing indicates the numerous adjustments made to provincial public accounts in order to achieve comparability in this series.

A list of those special funds and trust accounts which have been included in "ordinary" revenue and expenditure follows:

Special Funds and Trust Accounts

Newfoundland:

- Board of Commissioners of Public Utilities
- Property Loss Reserve Fund
- Unsatisfied Judgment Fund

Prince Edward Island:

- Insurance Reserve
- Potato Industry Promotion Fund
- Prince of Wales College-Special Fund
- Provincial Sanatorium Commission
- Unsatisfied Judgment Fund

Nova Scotia:

- Canso Bridge Fund
- Industrial Development Fund
- Industrial Loans Fund
- Municipal Building Fund
- Municipal Loan Fund
- Public Utilities Commission
- Research Endowment Fund
- Special Reserve Fund
- Unsatisfied Judgment Fund

New Brunswick:

- Crown Land Sinking Fund
- Fire Prevention Act, 1943
- Government House Trust Fund
- N.B. Cheese Board
- N.B. Cream Producers' Marketing Board
- N.B. Whole Milk Producers' Assoc.
- Plumbers' Examining Board
- Unsatisfied Judgment Fund

Quebec:

- District Court Houses

Ontario:

- Highway Reserve Account
- Housing Corporation Limited
- Niagara Parks Commission
- Ontario Junior Farmer Establishment Loan Corporation
- Ontario Municipal Improvement Corporation
- Unsatisfied Judgment Fund

Manitoba:

- Cooperative Promotion Board
- Cream Graders
- Fire Insurance Reserve
- Fire Prevention Fund
- Horned Cattle Purchase Act
- Land Titles Assurance Fund

Manitoba — concluded:

- Manitoba Power Commission—Extension Account
- Milk Control Board
- Municipal Commissioner
- Occupational Therapy
- Reserve for War and Post-War Emergencies
- School Libraries
- Unsatisfied Judgment Fund

Saskatchewan:

- Cream Grading Account
- Fire Prevention Fund
- Horned Cattle Purchases Trust Account
- Land Titles Assurance Fund
- Liquor Profits Unallocated Reserve
- Milk Control Board
- Saskatchewan Agricultural Research Foundation
- Saskatchewan Hospitalization Fund
- School Lands Fund

Alberta:

- Horned Cattle Purchases Account
- Petroleum and Natural Gas Conservation Board
- Post-War Reconstruction Fund
- Wheat Board Monies Trust Account

British Columbia:

- Beef Cattle Producers' Assistance Fund
- Conservation Fund
- Dog Tax Fund
- Farmers' Land Clearing Assistance Fund
- Forest Development Fund
- Forest Protection Fund
- Forest Reserve Account
- Forest Service Boat Account
- Fund for Promotion of Education in Proper Use of Alcohol
- Game Conservation Fund
- Grazing Range Improvement Fund
- Highway Development Fund
- Hospital Construction Fund
- Hospital Insurance Fund
- Housing Act Fund
- Industrial Development Fund
- Land Registry Assurance Fund
- Scaling Fund
- Silviculture Fund
- Southern Okanagan Lands Project Fund
- University Endowment Lands Administration Account

Table 9—Specified Amounts Received from Other Governments

The overall total shown for each province on this table is the sum of items 2, 26 and 27 of table 1.

Items 1 to 3 are not related to any specific provincial government expenditure. In contrast to grants-in-aid and shared-cost contributions they remain in net general revenue.

Grants-in-Aid and Shared-Cost Contributions (items 4 to 36) are amounts paid by the Government of Canada to assist provincial governments in meeting the costs of specific projects over which the latter have jurisdiction. These amounts appear in gross general revenue and are offset against the related expenditure in arriving at net general expenditure; the capital portion is offset against capital expenditure and the ordinary portion against ordinary expenditure.

The items are grouped as closely as possible according to the function of the provincial government expenditure to which they are related. To the extent that the information was available the items also have been described this year in the same terms as used in the expenditure statements of the public accounts of the Government of Canada. However, sufficient information was not available in the provincial accounts to show the breakdown of the general health grants, which are classified in the public accounts of the Government of Canada as health survey, general public health, tuberculosis control, mental health, venereal disease control, crippled children, professional training, cancer control and public health research. Only the hospital construction grant was readily identifiable in most provinces.

The breakdown of the federal grants under the Vocational Training Co-ordination Act is shown where possible in items 13 to 19. Lacking information, these amounts are included in item 21.

Grants to Universities, (item 20) includes only those payments to provincial institutions whose revenues and expenditures are included in their entirety in general fund revenues, and expenditures, i.e. it excludes grants paid directly to provincial universities, such as the Universities of Toronto, Manitoba, Saskatchewan, Alberta and British Columbia.

Under amounts received from local governments (see definition of "local governments" in table 10 commentary), there are shared-cost contributions which are treated in the same manner as the Government of Canada grants-in-aid and shared-cost contributions, i.e. they are offset against gross general expenditure in arriving at net general expenditure. The "other contributions" which are received from local governments remain in net general revenue. See table 4, item 27.

Excluded from this table are amounts received from other governments for direct services available to all who wish to benefit from them. These items appear in tables 1 and 4 in "Sales and Services". Also excluded from this table are reimbursements for certain services rendered to another government, if the paying government is responsible for providing the service thus rendered; the amount so received is treated as a refund of current year's expenditure and is offset against the pertinent expenditure as an adjustment before arriving at gross ordinary revenue and expenditure. See table 7, item 9.

Table 10—Specified Amounts Paid to Other Governments

The term "local governments" refers to all municipal or special regional governments (e.g. the governments of cities, towns, villages, counties, townships, rural districts, local improvement districts, special areas, and drainage and dyking districts) as well as to school boards of a public nature.

Shared-Revenue Contributions (item 4). These are specific portions of certain provincial revenues paid to local governments. They may be in the nature of unconditional subsidies or they may be earmarked as grants in aid of specified municipal projects.

Subsidies (item 5). These are all unconditional grants to local governments not based on a share of specific provincial revenue.

Grants-in-Aid and Shared-Cost Contributions (items 8 to 18). These are classified in all the expenditure tables according to the nature of the local government expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and Communications—Highways, roads and Bridges". These grants-in-aid and shared-cost contributions are gross expenditures by the provinces, i.e. they include any amounts received from the Government of Canada and passed on to the local governments.

Table 11—Provincial Revenue from Liquor Operations

This table shows the calculation of liquor profits as shown in "ordinary" revenue (table 1, item 28). It also reconciles these totals with the profits

reported by the Liquor Boards or Commissions. Then the total provincial revenue derived from what may be described as "liquor control" is summarized.

The following symbols have been used in the tables:

- .. to indicate figures are not available.
- to indicate nil and amounts under \$500.
- ... to indicate figures are not appropriate.

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1953

(Thousands of dollars)

Source		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
1. Taxes¹	Ordinary	6,516	1,731	9,928	16,200	188,726	128,839	8,893	35,742	18,124	72,730	487,429
2. Federal tax rental agreement	Ordinary	12,789	3,289	18,263	14,967	—	123,327	26,036	26,121	32,322	46,199	303,313
Privileges, licences and permits:												
3. Liquor control and regulation	Ordinary	598	32	278	2	11,976	14,532	2,085	50	1,014	283	30,850
4. Motor vehicles	Ordinary	816	453	3,664	3,018	20,402	25,895	4,056	4,761	7,658	10,188	80,911
5. Natural resources	Ordinary	799	12	1,254	3,225	25,544	24,976	2,728	6,694	63,695	25,925 ²	154,852
6. Other	Ordinary	374	90	380	361	4,805	4,119	530	1,041	1,338	1,554	14,592
7. Total privileges, licences and permits	Ordinary	2,587	587	5,576	6,606	62,727	69,522	9,399	12,546	73,705	37,950	281,205
8. Sales and services	Ordinary	777	258	2,640	941	5,130	11,424	2,186	2,660	3,383	6,134	35,535
9.	Capital	—	180	8	—	128	2,471	19	41	280	—	3,127
Fines and penalties:												
10. Liquor control	Ordinary	19	16	71	25	153	83	63	62	197	..	689
11. Other	Ordinary	66	18	125	60	415	1,048	149	147	420	349	2,797
12. Total fines and penalties	Ordinary	85	34	196	85	568	1,131	212	209	617	349	3,486
Interest, premium, discount and exchange ³ :												
13. Interest	Ordinary	805	12	1,645	1,649	3,357 ⁴	7,649 ⁴	4,658	3,256	3,464	2,021	28,516
14. Discount (or amount amortized) or profit on sale of securities purchased as investments	Ordinary	—	—	—	—	—	—	—	—	—	1	1
15. Profit on foreign exchange	Ordinary	—	—	20	55	137	5	2	15	1	194	429
16. Other	Ordinary	—	—	19	30	—	81	—	14	—	—	144
17. Total interest, premium, discount and exchange	Ordinary	805	12	1,684	1,734	3,494	7,735	4,660	3,285	3,465	2,216	29,090
Other governments:												
Government of Canada:												
18. Share of income tax on power utilities	Ordinary	98	23	173	187	910	474	383	31	991	1,099	4,369
19. Subsidies	Ordinary	7,219 ⁵	657	2,057	1,678	3,301	3,641	1,755	2,041	2,127	1,281	25,757
20. Contributions ⁶	Ordinary	1,848	429	2,616	3,145	16,724	15,888	2,770	3,329	3,684	5,646	56,079
21.	Capital	556	429	—	648	344	4,923	1,224	1,701	1,968	3,206	14,999
22. Total Government of Canada ..	Ordinary	9,165	1,109	4,846	5,010	20,935	20,003	4,908	5,401	6,802	8,026	86,205
23.	Capital	556	429	—	648	344	4,923	1,224	1,701	1,968	3,206	14,999
24. Provinces and municipalities ⁶ ..	Ordinary	14	2	462	18	7,050	—	690	187	201	977	9,601
25.	Capital	—	—	—	31	—	—	—	—	—	—	31
26. Total other governments	Ordinary	9,179	1,111	5,308	5,028	27,985	20,003	5,598	5,588	7,003	9,003	93,806
27.	Capital	556	429	—	679	344	4,923	1,224	1,701	1,968	3,206	15,030
Government enterprises and other funds:												
28. Liquor profits	Ordinary	2,207	896	9,180	6,399	21,839	33,076	6,420	10,946	14,016	20,600	125,579
29. Other ⁷	Ordinary	—	—	—	—	2,824	—	3	745	180	—	3,752
30. Other revenue	Ordinary	7	16	3	8	125	110	64	20	189	225	767
31. Sub-total	Ordinary	34,952	7,934	52,778	51,968	313,418	395,167	63,471	97,862	153,006	195,406	1,365,962
32.	Capital	556	609	8	679	472	7,394	1,243	1,742	2,248	3,206	18,157
Non-revenue and surplus receipts:												
33. Refunds of previous years' expenditure	Ordinary	44	7	149	9	121	81	429	95	93	80	1,108
34. Repayment of advances	Ordinary	59	—	—	—	173	1	24	629	196	1,000	2,082
35. Other	Ordinary	—	—	—	—	—	4	—	25	—	2	31
36. Total gross ordinary revenue		35,055	7,941	52,927	51,977	313,712	395,253	63,924	98,611	153,295	196,488	1,369,183
37. Total gross capital revenue		556	609	8	679	472	7,394	1,243	1,742	2,248	3,206	18,157
38. Total gross general revenue		35,611	8,550	52,935	52,656	314,184	402,647	65,167	100,353	155,543	199,694	1,387,340
39. Population (000's)⁸		374	103	653	526	4,174	4,766	798	843	970	1,198	14,405
40. Gross general revenue per capita (\$) ..		95.22	83.01	81.06	100.11	75.27	84.48	81.66	119.04	160.35	166.69	96.31

1. See table 4 for breakdown of tax revenues.

2. Includes stumpage on timber sales of approximately \$15,000,000 formerly included in "sales and services," item 8.

3. Excludes net sinking fund earnings as follows: Nfld.—\$56,000; P.E.I.—\$70,000; N.S.—\$499,000; N.B.—\$959,000; Que.—\$2,953,000 Ont.—\$3,414,000; Man.—\$462,000; Sask.—\$216,000; Alta.—; B.C.—\$1,767,000.

4. Includes interest on Common School Fund: Que.—\$63,000; Ont.—\$71,000.

5. Includes transitional grant of \$5,650,000.

6. See table 9 for breakdown of the functions of expenditure towards which the contributions were made.

7. Includes: Que.—Contributions from Hydro-Electric Commission \$2,800,000; Sask.—Profits of various Crown Corporations; Alta.—Treasury Branches net profit \$180,000.

8. Population at June 1, 1952 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1953

(Thousands of dollars)

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
1. General government ¹	1,708	382	1,439	1,374	13,038	9,455	2,126	4,171	5,203	8,906	47,802
2. Protection of persons and property	1,922	244	1,591	802	21,273	27,903	2,797	2,893	5,794	6,283	71,502
3. Transportation and communications	6,050	3,429	14,671	15,415	108,754	124,714	13,747	19,185	38,994	35,672	380,631
Health and social welfare:											
4. Health	7,643	1,283	7,569	6,978	46,282	67,502	8,087	29,066	17,805	45,035	237,250
5. Social welfare	6,223	489	4,253	4,178	38,857	26,768	4,718	7,702	7,824	16,917	117,929
6. Recreational and cultural services	186	70	244	63	1,776	3,195	59	350	218	1,694	7,855
7. Education	6,135	1,190	11,656	8,449	54,523 ²	79,908	9,392	12,267	17,403	27,852	228,775
8. Natural resources and primary industries	1,362	372	2,486	3,880	31,524	22,376	4,463	6,624	11,016	15,400	99,503
9. Trade and industrial development	199	97	654	280	2,931	1,188	236	294	532	544	6,955
10. Local government planning and development ..	80	3	50	34	178	858	114	496	431	104	2,348
11. Debt charges, including debt retirement	863	1,212	11,941	11,977	24,457	60,326	16,563	12,997	5,552	53,474	199,362
12. Contributions to other governments ³	214	77	894	2,211	—	3,226	—	—	6,222	13,888	26,732
13. Contributions to government enterprises	—	—	391	—	4,152	8,866	889	15	21	404	14,738
14. Other expenditure	239	10	33	76	2,867	1,124	243	364	271	748	5,975
15. Sub-total	32,824	8,858	57,872	55,717	350,612	437,409	63,434	96,424	117,286	226,921	1,447,357
16. Non-expense and surplus payments	45	10	10	19	1,627 ⁴	195	81	52	279	47	2,365
17. Total gross general expenditure	32,869	8,868	57,882	55,736	352,239	437,604	63,515	96,476	117,565	226,968	1,449,722
18. Less debt retirement included above	111	542	5,130	4,708	9,641	27,445	11,781	7,030	2,943	43,767	113,098
19. Total gross general expenditure exclusive of debt retirement	32,758	8,326	52,752	51,028	342,598	410,159	51,734	89,446	114,622	183,201	1,336,624
20. Population (000's) ⁵	374	103	653	526	4,174	4,766	798	843	970	1,198	14,405
21. Gross general expenditure per capita (\$)	87.59	80.83	80.78	97.01	82.08	86.06	64.83	106.10	118.16	152.92	92.79

1. Includes expenditures on public buildings serving a number of functions.

2. Includes \$4,477,000 expenditure out of Education Fund to meet debt charges of various school commissions. The bonds issued by the Quebec Municipal Commission to discharge liabilities are included in the report "Direct and Indirect Debt" as indirect debt.

3. See Table 10, item 7.

4. Increase in reserve for doubtful accounts.

5. Population at June 1, 1952 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1953

(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
General government:												
1. Executor and administrative ¹	Ordinary	1,515	297	1,263	985	10,360	7,790	1,755	2,762	2,331	7,010	36,068
2.	Capital	1	—	—	39	112	913	77	699	2,149	630	4,620
3. Legislative.....	Ordinary	192	85	176	350	2,566	631	273	637	684	1,093	6,687
4. Research, planning and statistics	Ordinary	—	—	—	—	—	121	—	73	39	173	406
5. Other	Ordinary	—	—	—	—	—	—	21	—	—	—	21
6. Total general government.....	Ordinary	1,707	382	1,439	1,335	12,926	8,542	2,049	3,472	3,054	8,276	43,182
7.	Capital	1	—	—	39	112	913	77	699	2,149	630	4,620
Protection of persons and property:												
8. Law enforcement	Ordinary	278	76	321	173	5,183	4,607	656	686	886	909	13,775
9.	Capital	—	—	—	—	1,207	76	—	44	509	—	1,836
Corrections:												
10. Juvenile delinquents.....	Ordinary	79	6	179	107	2,505	1,084	242	75	185	571	5,033
11.	Capital	105	—	1	—	657	62	67	—	914	—	1,806
12. Other offenders	Ordinary	213	44	10	6	1,925	6,838	427	464	572	1,402	11,901
13.	Capital	13	—	—	—	430	575	1	—	453	148	1,620
14. Other	Ordinary	2	—	—	—	—	53	—	—	—	—	55
15. Police protection.....	Ordinary	769	52	231	170	4,723	7,001	261	300	475	789	14,771
16.	Capital	—	—	—	—	—	426	—	—	—	2	428
17. Other	Ordinary	463	66	794	346	4,581	7,180	1,143	1,324	1,738	2,401	20,036
18.	Capital	—	—	55	—	62	1	—	—	62	61	241
19. Total protection of persons and property.....	Ordinary	1,804	244	1,535	802	18,917	26,763	2,729	2,849	3,856	6,072	65,571
20.	Capital	118	—	56	—	2,356	1,140	68	44	1,938	211	5,931
Transportation and communications:												
21. Highways, roads and bridges.....	Ordinary	2,490	1,100	9,261	12,290	46,694	66,121	8,957	8,016	8,791	15,712	179,432
22.	Capital	3,179	2,255	4,740	2,646	61,566	58,593	4,790	10,949	29,898	18,796	197,412
23. Railways.....	Ordinary	319	—	—	—	—	—	—	—	18	56	393
24. Telephone, telegraph and wireless	Ordinary	—	—	23	—	—	—	—	—	—	—	23
25. Waterways.....	Ordinary	—	69	620	479	494	—	—	220	275	1,108	3,265
26.	Capital	62	—	27	—	—	—	—	—	12	—	101
27. Other	Ordinary	—	5	—	—	—	—	—	—	—	—	5
28. Total transportation and communications	Ordinary	2,809	1,174	9,904	12,769	47,188	66,121	8,957	8,236	9,084	16,876	183,118
29.	Capital	3,241	2,255	4,767	2,646	61,566	58,593	4,790	10,949	29,910	18,796	197,513
Health and social welfare:												
Health:												
30. General	Ordinary	151	63	108	112	1,605	1,591	261	396	269	548	5,104
31. Public health	Ordinary	888	236	901	1,139	6,319	7,062	1,314	2,833	2,086	2,675	25,453
32.	Capital	—	—	—	—	—	—	—	49	230	94	373
33. Medical dental and allied services	Ordinary	691	72	114	21	854	1,604	73	1,170	2,295	1,761	8,655
34.	Capital	36	—	—	—	9	—	—	—	—	—	45
35. Hospital care	Ordinary	5,580	881	6,036	5,036	37,495	52,356	5,611	21,919	10,941	38,005	183,860
36.	Capital	297	31	410	670	—	4,889	828	2,699	1,984	1,952	13,760
37. Total health	Ordinary	7,310	1,252	7,159	6,308	46,273	62,613	7,259	26,318	15,591	42,989	223,072
38.	Capital	333	31	410	670	9	4,889	828	2,748	2,214	2,046	14,178

1. Includes expenditure on public buildings serving a number of functions.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1953—Continued
(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
Health and social welfare—concluded:												
Social welfare:												
39. Aid to aged persons.....	Ordinary	1,348	282	1,910	2,393	15,873	11,618	2,167	2,988	4,865	8,741	52,685
40.	Capital	—	—	—	—	—	—	—	400	63	22	485
41. Aid to blind persons	Ordinary	172	36	345	372	1,616	924	231	192	190	323	4,401
42. Aid to unemployed employables and unemployables.....	Ordinary	1,959	49	1	1	1	3,831	617	972	755	4,579	12,762
43. Mothers' allowances	Ordinary	1,242	69	1,418	1,225	7,741	6,528	866	1,329	1,061	412	21,891
44. Child welfare	Ordinary	306	41	446	108	5,714	1,988	381	683	382	1,220	11,269
45. Labour	Ordinary	40	—	94	76	766	917	159	119	216	420	2,807
46. Other social welfare	Ordinary	656	12	40	4	7,147	962	297	1,019	292	1,200	11,629
47. Total social welfare	Ordinary	6,223	489	4,253	4,178	38,857	26,768	4,718	7,302	7,761	16,895	117,444
48.	Capital	—	—	—	—	—	—	—	400	63	22	485
Recreational and cultural services:												
49. Archives, art galleries, museums and libraries	Ordinary	153	37	161	30	325	698	31	139	1	402	1,977
50.	Capital	4	—	2	—	—	—	—	—	—	—	6
51. Parks, beaches and other recrea- tional areas.....	Ordinary	10	10	—	—	701	1,799	—	147	137	895	3,699
52.	Capital	—	—	1	—	150	325	—	—	—	—	476
53. Physical culture.....	Ordinary	7	19	25	26	66	329	28	60	44	348	952
54. Other	Ordinary	2	4	50	7	534	44	—	4	36	49	730
55.	Capital	10	—	5	—	—	—	—	—	—	—	15
56. Total recreational and cultural services.....	Ordinary	172	70	236	63	1,626	2,870	59	330	218	1,694	7,358
57.	Capital	14	—	8	—	150	325	—	—	—	—	497
Education:												
58. Schools operated by local authorities	Ordinary	5,278 ²	862	6,875	7,164	32,792 ³	56,560	6,655	9,528	12,011	22,371	160,096
59.	Capital	—	—	1,464 ⁴	—	—	—	—	—	—	35	1,499
60. Universities, colleges and other schools	Ordinary	591	238	1,551	1,035	14,584	15,436	1,741	1,634	2,819	3,184	42,813
61.	Capital	41	10	272	—	2,452	846	498	308	1,337	—	5,764
62. Education of the handicapped	Ordinary	—	22	—	57	183	688	57	165	95	266	1,533
63.	Capital	—	—	—	—	16	496	—	—	—	21	533
64. Superannuation and pensions	Ordinary	53	5	1,023	45	640	4,556	171	173	703	1,537	8,906
65. Other	Ordinary	172	53	471	148	3,856	1,326	270	459	436	438	7,629
66.	Capital	—	—	—	—	—	—	—	—	2	—	2
67. Total education	Ordinary	6,094	1,180	9,920	8,449	52,055	78,566	8,894	11,959	16,064	27,796	220,977
68.	Capital	41	10	1,736	—	2,468	1,342	498	308	1,339	56	7,798
Natural resources and primary in- dustries:												
68. Fish and game	Ordinary	378	35	87	473	3,980	2,113	548	355	338	899	9,206
69.	Capital	—	—	37	—	738	125	—	—	—	—	900
70. Forests	Ordinary	290	48	602	1,930	5,981	9,499	1,112	405	1,364	9,510	30,741
71.	Capital	26	—	50	—	—	2,910	—	—	306	—	3,292
72. Lands: Settlement and agriculture..	Ordinary	392	270	981	1,337	19,632	5,615	1,390	2,799	2,910	3,194	38,520
73.	Capital	—	—	65	—	—	128	379	1,266	4,328	4	6,170
74. Minerals and mines	Ordinary	192	—	498	42	1,085	927	143	288	1,192	818	5,185
75.	Capital	—	—	73	—	—	15	—	—	100	—	188
76. Water resources	Ordinary	9	—	7	—	91	1,044	388	23	286	373	2,221
77. Other	Ordinary	75	19	84	98	17	—	327	1,488	71	602	2,781
78.	Capital	—	—	2	—	—	—	176	—	121	—	299
79. Total natural resources and pri- mary industries.....	Ordinary	1,336	372	2,259	3,880	30,786	19,198	3,908	5,358	6,161	15,396	88,654
80.	Capital	26	—	227	—	738	3,178	555	1,266	4,855	4	10,849

1. Costs borne by municipalities.

2. Includes expenditures re primary and secondary schools operated on a denominational basis.

3. See Table 2, footnote (2).

4. Construction and equipment, rural consolidated high schools and provincial share of construction and equipment, regional consolidated high schools.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1953 — Concluded

(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
81. Trade and industrial development....	Ordinary	199	94	590	280	2,931	1,180	236	294	522	544	6,870
82.	Capital	—	3	64	—	—	8	—	—	10	—	85
83. Local government planning and development	Ordinary	80	3	50	34	178	819	114	496	431	104	2,309
84.	Capital	—	—	—	—	—	39	—	—	—	—	39
Debt charges:												
85. Commission on bond or debenture sales and other management charges	Ordinary	227	—	37	73	54	112	8	10	5	20	546
86. Discount or amount amortized on provincial bond sales	Ordinary	—	32	249	136	872	642	—	154	—	205	2,290
87. Bonded debt retirement ¹	Ordinary	111	542	5,130	4,708	9,641	27,445	11,781	7,030	2,943	43,767	113,098
88. Interest	Ordinary	525	638	6,525	7,060	13,890	32,108	4,774	5,789	2,604	9,480	83,393
89. Loss on foreign exchange	Ordinary	—	—	—	—	—	19	—	14	—	2	35
90. Total debt charges	Ordinary	863	1,212	11,941	11,977	24,457	60,326	16,563	12,997	5,552	53,474	199,362
91. Contributions to other governments ²	Ordinary	214	77	894	2,211	—	3,226	—	—	6,222	13,888	26,732
92. Contributions to government enterprises ³	Ordinary	—	—	391	—	4,152	8,866	889	15	21	404	14,738
Other expenditure:												
93. Civil defence	Ordinary	13	1	2	3	2	35	32	51	103	236	478
94.	Capital	—	—	—	—	—	—	—	—	107	—	107
95. Housing	Ordinary	196	—	14	—	2,416	753	5	24	—	359	3,767
96.	Capital	—	—	—	59	—	—	—	84	—	—	143
97. Other	Ordinary	30	9	17	14	449 ⁴	335	205	205	61	153	1,478
98.	Capital	—	—	—	—	—	1	1	—	—	—	2
99. Total other expenditure	Ordinary	239	10	33	17	2,867	1,123	242	280	164	748	5,723
100.	Capital	—	—	—	59	—	1	1	84	107	—	252
101. Sub-total	Ordinary	29,050	6,559	50,604	52,303	283,213	366,981	56,617	79,926	74,701	205,156	1,205,110
102.	Capital	3,774	2,299	7,268	3,414	67,399	70,428	6,817	16,498	42,585	21,765	242,247
Non-expense and surplus payments:												
103. Advances charged to revenue	Ordinary	45	9	10	—	—	1	25	15	195	47	347
104. Refunds of previous years' revenue	Ordinary	—	1	—	—	—	—	56	35	84	—	176
105. Other	Ordinary	—	—	—	19	1,627 ⁵	194	—	2	—	—	1,842
106. Total non-expense and surplus payments	Ordinary	45	10	10	19	1,627	195	81	52	279	47	2,365
107. Total gross ordinary expenditure		29,095	6,569	50,614	52,322	284,840	367,176	56,698	79,978	74,980	205,203	1,207,475
108. Total gross capital expenditure		3,774	2,299	7,268	3,414	67,399	70,428	6,817	16,498	42,585	21,765	251,044
109. Total gross general expenditure		32,869	8,868	57,882	55,736	352,239	437,604	63,515	96,476	117,565	226,968	1,458,519
110. Less debt retirement included above		111	542	5,130	4,708	9,641	27,445	11,781	7,030	2,943	43,767	8,655
111. Total gross expenditure exclusive of debt retirement		32,758	8,326	52,752	51,028	342,598	410,159	51,734	89,446	114,622	183,201	1,449,864

1. Includes retirement of treasury bills.

2. See Table 10, items 4 to 6 for breakdown.

3. Consists of: N.S.—Power Commission; Que.—Farm Credit Bureau \$842,000; Rural Electrification Bureau \$703,000; Streams Commission \$2,607,000; Ont.—Hydro-Electric Power Commission Bonus re Rural Lines \$8,826,000 and re Rural Telephone Systems Act \$40,000; Man.—Power Commission Extension \$883,000; Sask.—Government Seed Plant; Alta.—Bitumount Plant; B.C.—Pacific Great Eastern Railway.

4. Includes assistance to victims of the May 1950 Rimouski and Cabano conflagrations \$223,000.

5. Increase in reserve for doubtful accounts.

TABLE 4. Net General Revenue for Fiscal Year Ended March 31, 1953

(Thousands of dollars)

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
Taxes:											
1. Corporations	—	—	—	—	13,768	726 ¹	—	—	—	—	14,494
Income:											
2. Corporations	—	—	—	—	51,116	13,830 ¹	—	—	—	—	64,946
3. Individuals ²	—	—	—	—	—	9	4	—	—	—	13
4. Property	—	—	99	132	—	1,569	—	2,175	25	3,452	7,452
Sales:											
5. Alcoholic beverages	3	274	—	3	1,491	—	—	3	—	3	1,765
6. Amusements and admissions	—	124	699	396	4,203	10,330	1,215	56	1,235	3,136	21,394
7. Motor fuel and fuel oil ⁴	1,813	1,175	8,879	6,945	50,979	78,474	7,654	11,937	15,768	16,925	200,549
8. Tobacco	3	157	—	941	10,313	—	—	3	—	3	11,411
9. General	4,534	—	—	7,743	38,783	—	—	15,629	—	34,279	100,968
10. Other commodities and services ⁵	—	—	171	—	4,166	—	—	—	—	—	4,337
11. Succession duties	—	1 ²	12 ²	1 ²	12,833	19,821	8 ²	13 ²	36 ²	—	32,725
12. Other ⁶	169	—	68	42	1,074	4,080	12	5,932	1,060	14,938	27,375
13. Total taxes	6,516	1,731	9,928	16,200	188,726	128,839	8,893	35,742	18,124	72,730	487,429
14. Federal tax rental agreement	12,789	3,289	18,263	14,967	—	123,327	26,036	26,121	32,322	46,199	303,313
Privileges, licenses and permits:											
15. Liquor control and regulation	598	32	278	2	11,976	14,532	2,085	50	1,014	283	30,850
16. Motor vehicles	816	453	3,664	3,018	20,402	25,895	4,056	4,761	7,658	10,188	80,911
17. Natural resources	799	12	1,254	3,225	25,544	24,976	2,728	6,694	63,695	25,925 ⁷	154,852
18. Other	374	88	380	353	4,805	4,115	530	1,041	1,303	1,485	14,474
19. Total privileges, licenses and permits	2,587	585	5,576	6,598	62,727	69,518	9,399	12,546	73,670	37,881	281,087
20. Sales and services	123	50	877	424	3,389	4,310	1,265	1,944	1,967	3,922	18,271
Fines and penalties:											
21. Liquor control	19	16	71	25	153	83	63	62	197	—	689
22. Other	66	18	125	60	415	1,045	149	147	420	349	2,794
23. Total fines and penalties	85	34	196	85	568	1,128	212	209	617	349	3,483
Other governments:											
24. Government of Canada:											
25. Share of income tax on power utilities	98	23	173	187	910	474	383	31	991	1,099	4,369
25. Subsidies	7,219 ⁸	657	2,057	1,678	3,301	3,641	1,755	2,041	2,127	1,281	25,757
26. Total Government of Canada	7,317	680	2,230	1,865	4,211	4,115	2,138	2,072	3,118	2,380	30,126
27. Municipalities	—	—	245	—	—	—	573	—	12	—	830
28. Total other governments	7,317	680	2,475	1,865	4,211	4,115	2,711	2,072	3,130	2,380	30,956
Government enterprises and other funds:											
29. Liquor profits	2,207	896	9,180	6,399	21,839	33,076	6,420	10,946	14,016	20,600	125,579
30. Other ⁹	—	—	—	—	2,824	—	3	745	180	—	3,752
31. Other revenue	7	16	3	8	125	110	64	20	189	225	767
32. Sub-total	31,631	7,281	46,498	46,546	284,409	364,423	55,003	90,345	144,215	184,286	1,254,637
Non-revenue and surplus receipts:											
33. Refunds of previous years' expenditure	44	7	149	9	121	79	429	95	93	80	1,106
34. Repayment of advances credited to revenue	59	—	—	—	173	1	24	629	196	1,000	2,082
72. Other	—	—	—	—	—	4	—	25	—	2	31
73. Total net general revenue	31,734	7,288	46,647	46,555	284,703	364,507	55,456	91,094	144,504	185,368	1,257,856
74. Mine	—	—	—	—	—	—	—	—	—	—	—
75. Production (000's) ¹⁰	374	103	653	526	4,174	4,766	798	843	970	1,198	14,405
76. Water	—	—	—	—	—	—	—	—	—	—	—
77. Other	84.85	70.76	71.43	88.51	68.21	76.48	69.49	108.06	148.97	154.73	87.32

78. Net receipts applicable to period preceding introduction of Tax Rental Agreement.

79. T. Collection of arrears.

3. Taxed under the general sales tax, item 9.

4. Commissions allowed to gasoline agents have been added back to motor fuel and fuel oil tax revenue and to general government expenditures.

80. Follows: Nfld.—\$18,000; P.E.I.—\$15,000; N.S.—\$59,000; N.B.—\$111,000; Que.—\$447,000; Ont.—\$826,000; Man.—\$136,000; Sask.—\$179,000; —a.—\$389,000; B.C.—\$242,000.

5. N.S.—Long Distance Telephone Tax; Que.—Hospital Tax on meals.

6. For breakdown see narrative to Table 4.

7. Includes stampage on timber sales of approximately \$15,000,000 formerly included in "sales and services", item 20.

8. Includes transitional grant of \$5,650,000.

9. For breakdown see Table 1, footnote 7.

10. Population at June 1, 1952 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 5. Net General Expenditure for Fiscal Year Ended March 31, 1953

(Thousands of dollars)

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
1. General government ¹	1,708	369	1,434	1,374	13,038	9,366	2,107	4,141	5,186	8,905	47,628
2. Protection of persons and property	1,857	244	1,565	766	20,169	25,143	2,749	2,861	5,501	6,209	67,064
3. Transportation and communications	5,523	2,833	14,671	14,766	108,594	120,548	12,687	17,429	37,665	32,478	367,194
Health and social welfare:											
4. Health	6,208	932	4,851	5,340	32,171	55,360	5,933	26,743	14,443	40,335	192,316
5. Social welfare	5,271	348	3,103	2,790	30,833	21,542	3,528	6,435	6,261	14,577	94,688
6. Recreational and cultural services	186	70	233	55	1,776	3,112	46	336	203	1,675	7,692
7. Education	6,042	1,116	11,046	8,198	52,521 ²	76,866	8,962	11,880	16,876	27,566	221,073
8. National resources and primary industries	1,362	297	2,410	3,514	30,938	19,479	4,390	6,488	10,548	14,423	93,849
9. Trade and industrial development	199	97	654	280	2,931	1,188	236	294	532	544	6,955
10. Local government planning and development....	80	3	50	34	178	858	114	496	431	104	2,348
11. Debt charges	58	1,200	10,257	10,243	20,963	52,591	11,903	9,712	2,087	51,258	170,272
12. Contributions to other governments ³	214	77	894	2,211	—	3,226	—	—	6,222	13,888	26,732
13. Contributions to government enterprises	—	—	391	—	4,152	8,866	889	15	21	—	14,334
14. Other expenditures	239	10	33	45	2,867	1,124	179	335	271	633	5,736
15. Sub-total	28,947	7,596	51,592	49,616	321,131	399,269	53,723	87,165	106,247	212,595	1,317,881
16. Non-expense and surplus payments	45	10	2	19	1,627 ⁴	195	81	52	279	47	2,357
17. Total net general expenditure	28,992	7,606	51,594	49,635	322,758	399,464	53,804	87,217	106,526	212,642	1,320,238
18. Less debt retirement included above	111	542	5,130	4,708	9,641	27,445	11,781	7,030	2,943	43,767	113,098
19. Total net general expenditure exclusive of debt retirement	28,881	7,064	46,464	44,927	313,117	372,019	42,023	80,187	103,583	168,875	1,207,140
20. Population (000's) ⁵	374	103	653	526	4,174	4,766	798	843	970	1,198	14,405
21. Net general expenditure per capita (exclusive of debt retirement) (\$)	77.22	68.58	71.15	85.41	75.02	78.06	52.66	95.12	106.79	140.96	83.80

1. Includes expenditure on public buildings serving a number of functions.

2. See Table 2, footnote 2.

3. See Table 10, item 7.

4. Increase in reserve for doubtful accounts.

5. Population at June 1, 1952 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1953
(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
General government:												
1. Executive and administrative ¹	Ordinary	1,515	297	1,263	985	10,360	7,790	1,755	2,762	2,331	7,009	36,067
2.	Capital	1	- 13 ²	- 5 ²	39	112	824	58	669	2,132	630	4,447
3. Legislative	Ordinary	192	85	176	350	2,566	631	273	637	684	1,093	6,687
4. Research, planning and statistics	Ordinary	—	—	—	—	—	121	—	73	39	173	406
5. Other	Ordinary	—	—	—	—	—	—	21	—	—	—	21
6. Total general government	Ordinary	1,707	382	1,439	1,335	12,926	8,542	2,049	3,472	3,054	8,275	43,181
7.	Capital	1	- 13	- 5	39	112	824	58	669	2,132	630	4,447
Protection of persons and property:												
8. Law enforcement	Ordinary	278	76	321	155	5,183	4,607	656	686	886	909	13,757
9.	Capital	—	—	—	—	1,207	76	—	44	309	—	1,636
10. Corrections	Ordinary	243	50	163	95	3,326	5,215	621	507	664	1,907	12,791
11.	Capital	118	—	1	—	1,087	637	68	—	1,367	148	3,426
12. Police protection	Ordinary	769	52	231	170	4,723	7,001	261	300	475	789	14,771
13.	Capital	—	—	—	—	—	426	—	—	—	2	428
14. Other	Ordinary	449	66	794	346	4,581	7,180	1,143	1,324	1,738	2,393	20,014
15.	Capital	—	—	55	—	62	1	—	—	62	61	241
16. Total protection of persons and property	Ordinary	1,739	244	1,509	766	17,813	24,003	2,681	2,817	3,763	5,998	61,333
17.	Capital	118	—	56	—	2,356	1,140	68	44	1,738	211	5,731
Transportation and communications:												
18. Highways, roads and bridges	Ordinary	2,490	1,100	9,261	12,290	46,694	66,121	8,957	7,961	8,791	15,712	179,377
19.	Capital	2,652	1,659	4,740	1,997	61,406	54,427	3,730	9,248	28,569	15,602	184,030
20. Railways	Ordinary	319	—	—	—	—	—	—	—	18	56	393
21. Telephone, telegraph and wireless	Ordinary	—	—	23	—	—	—	—	—	—	—	23
22. Waterways	Ordinary	—	69	620	479	494	—	—	220	275	1,108	3,265
23.	Capital	62	—	27	—	—	—	—	—	12	—	101
24. Other	Ordinary	—	5	—	—	—	—	—	—	—	—	5
25. Total transportation and communications	Ordinary	2,809	1,174	9,904	12,769	47,188	66,121	8,957	8,181	9,084	16,876	183,063
26.	Capital	2,714	1,659	4,767	1,997	61,406	54,427	3,730	9,248	28,581	15,602	184,131
Health and social welfare:												
Health:												
27. General	Ordinary	135	52	104	82	1,108	1,139	207	333	175	482	3,817
28. Public health	Ordinary	219	90	370	422	2,835	3,622	734	1,564	1,117	1,678	12,651
29.	Capital	—	—	—	—	—	—	—	49	223	82	354
30. Medical, dental and allied services	Ordinary	691	72	114	18	850	1,604	73	1,167	2,295	1,757	8,641
31.	Capital	36	—	—	—	9	—	—	—	—	—	45
32. Hospital care	Ordinary	4,852	687	3,853	4,147	27,369	44,925	4,255	20,931	9,075	34,384	154,478
33.	Capital	275	31	410	671	—	4,070	664	2,699	1,558	1,952	12,330
34. Total health	Ordinary	5,897	901	4,441	4,669	32,162	51,290	5,269	23,995	12,662	38,301	179,587
35.	Capital	311	31	410	671	9	4,070	664	2,748	1,781	2,034	12,729

1. Includes expenditure on public buildings serving a number of functions.
2. Capital revenue exceeds capital expenditure.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1953 — Continued

(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
Health and social welfare:												
Social welfare:												
36. Aid to aged persons	Ordinary	1,014	168	1,017	1,279	8,954	7,031	1,131	1,848	3,647	6,564	32,653
37.	Capital	—	—	—	—	—	—	—	400	63	22	485
38. Aid to blind persons	Ordinary	54	9	91	98	511	292	77	68	33	160	1,393
39. Aid to unemployed employables and unemployables	Ordinary	1,959	49	1	1	1	3,826	617	972	755	4,579	12,757
40. Mothers' allowances	Ordinary	1,242	69	1,418	1,225	7,741	6,528	866	1,329	873	412	21,703
41. Child welfare	Ordinary	306	41	443	108	5,714	1,988	381	680	382	1,220	11,263
42. Labour	Ordinary	40	—	94	76	766	915	159	119	216	420	2,805
43. Other social welfare	Ordinary	656	12	40	4	7,147	962	297	1,019	292	1,200	11,629
44. Total social welfare	Ordinary	5,271	348	3,103	2,790	30,833	21,542	3,528	6,035	6,198	14,555	94,203
45.	Capital	—	—	—	—	—	—	—	400	63	22	485
46. Total health and social welfare..	Ordinary	11,168	1,249	7,544	7,459	62,995	72,832	8,797	30,030	18,860	52,856	273,790
47.	Capital	311	31	410	671	9	4,070	664	3,148	1,844	2,056	13,214
Recreational and cultural services:												
48. Archives, art galleries, museums and libraries	Ordinary	153	37	161	30	325	698	31	139	1	402	1,977
49.	Capital	4	—	2	—	—	—	—	—	—	—	6
50. Parks, beaches and other recrea- tional areas	Ordinary	10	10	—	—	701	1,794	—	147	137	895	3,694
51.	Capital	—	—	1	—	150	321	—	—	—	—	472
52. Physical culture	Ordinary	7	19	14	18	66	255	15	46	29	329	798
53. Other	Ordinary	2	4	50	7	534	44	—	4	36	49	730
54.	Capital	10	—	5	—	—	—	—	—	—	—	15
55. Total recreational and cultural services	Ordinary	172	70	225	55	1,626	2,791	46	336	203	1,675	7,199
56.	Capital	14	—	8	—	150	321	—	—	—	—	493
Education:												
57. Schools operated by local authorities ..	Ordinary	5,278 ²	862	6,875	7,074	32,777 ³	54,886	6,655	9,306	12,001	22,230	157,944
58.	Capital	—	—	1,464 ⁴	—	—	—	—	—	—	35	1,499
59. Universities, college and other schools	Ordinary	505	164	941	874	12,914	14,256	1,311	1,489	2,438	3,051	37,943
60.	Capital	34	10	272	—	2,140	846	498	308	1,205	—	5,313
61. Education of the handicapped	Ordinary	—	22	—	57	183	600	57	162	95	258	1,434
62.	Capital	—	—	—	—	16	496	—	—	—	21	533
63. Superannuation and pensions	Ordinary	53	5	1,023	45	640	4,556	171	173	703	1,537	8,906
64. Other	Ordinary	172	53	471	148	3,851	1,226	270	442	432	434	7,499
65.	Capital	—	—	—	—	—	—	—	—	2	—	2
66. Total education	Ordinary	6,008	1,106	9,310	8,198	50,365	75,524	8,464	11,572	15,669	27,510	213,726
67.	Capital	34	10	1,736	—	2,156	1,342	498	308	1,207	56	7,347
Natural resources and primary industries:												
68. Fish and game	Ordinary	378	35	87	473	3,980	2,038	548	304	338	897	9,078
69.	Capital	—	—	37	—	738	125	—	—	—	—	900
70. Forests	Ordinary	290	41	602	1,624	5,981	9,143	1,046	368	1,331	8,886	29,342
71.	Capital	26	—	50	—	—	594	—	—	173	—	843
72. Lands: Settlement and agriculture..	Ordinary	392	202	908	1,277	19,046	5,467	1,383	2,762	2,624	3,118	37,179
73.	Capital	—	—	65	—	—	128	379	1,255	4,324	4	6,155
74. Minerals and mines	Ordinary	192	—	498	42	1,085	927	143	288	1,180	818	5,173
75.	Capital	—	—	70	—	—	15	—	—	100	—	185
76. Water resources	Ordinary	9	—	7	—	31	1,042	388	23	286	359	2,205
77. Other	Ordinary	75	19	84	98	17	—	327	1,488	71	341	2,520
78.	Capital	—	—	2	—	—	—	176	—	121	—	299
79. Total natural resources and prim- ary industries	Ordinary	1,336	297	2,186	3,514	30,200	18,617	3,835	5,233	5,830	14,419	85,467
80.	Capital	26	—	224	—	738	862	555	1,255	4,718	—	8,382

1. Cost borne by municipalities.

2. Primary and secondary schools are operated on a denominational basis.

3. See Table 2, footnote 3, page 15.

4. See Table 3, footnote 4, page 15.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1953 — Concluded
(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
81. Trade and industrial development ..	Ordinary	199	94	590	280	2,931	1,180	236	294	522	544	6,870
82.	Capital	—	3	64	—	—	8	—	—	10	—	85
83. Local government planning and development	Ordinary	80	3	50	34	178	819	114	496	431	104	2,309
84.	Capital	—	—	—	—	—	39	—	—	—	—	39
Debt charges:												
85. Commission on bond or debenture sales and other management charges	Ordinary	227	—	33	43	54	106	8	4	5	20	492
86. Discount or amount amortized on provincial bond sales	Ordinary	—	32	234	136	872	642	—	154	—	205	2,275
87. Bonded debt retirement	Ordinary	111	542	5,130	4,708	9,641	27,445	11,781	7,030	2,943	43,767	113,098
88. Interest	Ordinary	280 ¹	626	4,880	5,411	10,533	24,459	116	2,533	860 ¹	7,459	54,877
89. Loss on foreign exchange ²	Ordinary	—	—	20	55	137	61	2	1	1	192	469
90. Premium or amount amortized or loss on sale of securities purchased as investments	Ordinary	—	—	—	—	—	—	—	—	—	1	1
91. Total debt charges	Ordinary	58	1,200	10,257	10,243	20,963	52,591	11,903	9,712	2,087	51,258	170,272
92. Contributions to other governments ³	Ordinary	214	77	894	2,211	—	3,226	—	—	6,222	13,888	26,732
93. Contributions to government enterprises ⁴	Ordinary	—	—	391	—	4,152	8,866	889	15	21	—	14,334
Other expenditure:												
94. Civil defence	Ordinary	13	1	2	3	2	35	16	22	103	121	318
95.	Capital	—	—	—	—	—	—	—	—	107	—	107
96. Housing	Ordinary	196	—	14	—	2,416	753	5	24	—	359	3,767
97.	Capital	—	—	—	28	—	—	—	84	—	—	112
98. Other	Ordinary	30	9	17	14	449 ⁵	335	157	205	61	153	1,430
99.	Capital	—	—	—	—	—	1	1	—	—	—	2
100. Total other expenditure	Ordinary	239	10	33	17	2,867	1,123	178	251	164	633	5,515
101.	Capital	—	—	—	28	—	1	1	84	107	—	221
102. Sub-total	Ordinary	25,729	5,906	44,332	46,881	254,204	336,235	48,149	72,409	65,910	194,036	1,093,791
103.	Capital	3,218	1,690	7,260	2,735	66,927	63,034	5,574	14,756	40,337	18,559	224,090
Non-expense and surplus payments:												
104. Advances charged to revenue	Ordinary	45	9	2	—	—	1	25	15	195	47	339
105. Refunds of previous years' revenue	Ordinary	—	1	—	—	—	—	56	35	84	—	176
106. Other	Ordinary	—	—	—	19	1,627 ⁶	194	—	2	—	—	1,842
107. Total non-expense and surplus payments	Ordinary	45	10	2	19	1,627	195	81	52	279	47	2,357
108. Total net ordinary expenditure ..		25,774	5,916	44,334	46,900	255,831	336,430	48,230	72,461	66,189	194,083	1,096,148
109. Total net capital expenditure		3,218	1,690	7,260	2,735	66,927	63,034	5,574	14,756	40,337	18,559	224,090
110. Total net general expenditure ..		28,992	7,606	51,594	49,635	322,758	399,464	53,804	87,217	106,526	212,642	1,320,238
111. Less debt retirement included above		111	542	5,130	4,708	9,641	27,445	11,781	7,030	2,943	43,767	113,098
112. Total net general expenditure exclusive of debt retirement..		28,881	7,064	46,464	44,927	313,117	372,019	42,023	80,187	103,583	168,875	1,207,140

1. Interest revenue exceeded interest expenditure.

2. Profit exceeded loss.

3. See Table 10, items 4 to 6 for breakdown.

4. See Table 3, footnote 3, page 16.

5. See Table 3, footnote 4, page 16.

6. See Table 3, footnote 5, page 16.

TABLE 7. Reconciliation of Gross Ordinary Revenue with Provincial Ordinary Revenue Per Public Accounts for Fiscal Year Ended March 31, 1953

(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
1. Provincial ordinary revenue per public accounts	35,306	8,070	48,012	50,296	283,618	349,500	53,383	70,515	154,744	161,765
Add:										
2. Revenue deducted from expenditure in public accounts	—	—	4,303	1,751	33,316	22,944	3,031	5,201	—	9,687
3. Expenditure deducted from revenue in public accounts	18	25	339	147	908	881	160	179	460	242
4. Capital account revenue of an ordinary nature	130	45	—	190	—	19,863	223	135	89	231
5. Unremitted liquor profits	—	—	—	—	64	2,068	—	—	764	—
6. Profits of working capital funds not taken into revenue in public accounts	2	1	236	—	—	—	31	27	105	160
7. Items treated as deferred revenue in public accounts, viz. Federal Tax Rental Agreements	—	—	—	—	—	—	5,750	5,883	—	6,104
8. Total additions	150	71	4,878	2,088	34,288	45,756	9,195	11,425	1,418	16,424
Deduct:										
9. Refunds of current year's expenditure included in revenue in public accounts	145	2	39	287 ¹	1,476 ²	126	—	138	1,893 ³	—
10. Refunds of current year's revenue included in expenditure in public accounts	—	302	—	—	—	—	—	—	—	2
11. Sinking fund earnings included in revenue in public accounts	—	—	—	—	2,953	3,414	—	—	—	—
Adjustment of working capital fund accounts to a "net" profit or loss basis:										
12. Gross revenues of funds offset against gross expenditures	170	—	81	64	—	—	—	—	—	—
13. Profits of working capital funds offset against expenditure	2	1	240	190	—	122	31	163	112	241
14. Over-remitted profits of working capital funds	—	—	—	—	—	—	—	21	—	59
15. Contributions from special funds and selected trust accounts offset against fund	—	—	—	—	—	9	277	1,839	15	84
16. Contributions from other funds offset against provincial expenditure	—	—	—	—	—	—	—	42	1,269	—
17. Over-remitted liquor profits deducted from revenue	176	—	—	—	—	—	—	—	—	—
18. Total deductions	493	305	360	541	4,429	3,671	308	2,203	3,289	386
19. Revenues of special funds and selected trust accounts	117	376	537	134	235	34,668	2,404	18,874	422	37,705
20. Less inter-fund eliminations	25	271	140	—	—	31,000	750	—	—	19,020
21. Total gross ordinary revenue see table 1, item 36	35,055	7,941	52,927	51,977	313,712	395,253	63,924	98,611	153,295	196,488

1. Includes teachers' contributions to pension fund \$259,000.

2. Employees' contributions to civil service pension fund.

3. Includes employees' contributions under the Public Service Pension Act \$941,000.

TABLE 8. Reconciliation of Gross Ordinary Expenditure with Provincial Ordinary Expenditure Per Public Accounts for Fiscal Year Ended March 31, 1953

(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
1. Provincial ordinary expenditure per public accounts	28,423	6,553	40,128	49,923	254,730	348,400	52,821	65,790	77,235	153,401
Add:										
2. Revenue deducted from expenditure in public accounts	—	—	4,303	1,751	33,316	22,944	3,031	5,201	—	9,687
3. Expenditure deducted from revenue in public accounts	18	25	339	147	908	881	160	179	460	242
4. Items charged to surplus account	—	—	5,130	—	—	—	—	—	—	19,636
5. Capital account expenditure of an ordinary nature	1,230	235	122	970	80	26,888	—	1,839	—	3,281
6. Losses of working capital funds not taken into expenditure	—	—	—	—	—	—	—	67	—	59
7. Total additions	1,248	260	9,894	2,868	34,304	50,713	3,191	7,286	460	32,905
Deduct:										
8. Liquor board expenses met by province	277	—	—	—	—	—	—	—	—	—
9. Refunds of current year's expenditure included in revenue in public accounts	145	2	39	287	1,476	126	—	138	1,893	—
10. Refunds of current year's revenue included in expenditure in public accounts	—	302	—	—	—	—	—	—	—	2
11. Sinking fund earnings applied to debenture retirement	—	—	—	—	2,953	3,414	—	—	—	—
Adjustments of working capital fund accounts to a "net" profit or loss basis:										
12. Gross revenues of funds offset against gross expenditures	170	—	81	64	—	—	—	—	—	—
13. Profits of working capital funds offset against expenditure	2	1	240	190	—	122	31	163	112	241
14. Contributions to special funds and selected trust accounts offset against fund	25	271	140	—	—	31,000	750	—	—	19,020
15. Contributions from other funds offset against provincial expenditure	—	—	—	—	—	—	—	42	1,269	—
16. Total deductions	619	576	500	541	4,429	34,662	781	343	3,274	19,263
17. Expenditures of special funds and selected trust accounts	43	332	1,092	72	235	2,734	1,744	9,084	574	38,244
18. Less inter-fund eliminations	—	—	—	—	—	9	277	1,839	15	84
19. Total gross ordinary expenditure see table 3, item 107	29,095	6,569	50,614	52,322	284,840	367,176	56,698	79,978	74,980	205,203

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital For Fiscal Year Ended March 31, 1953

(Thousand of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
From Government of Canada:											
1. Tax rental agreement, Table 1, item 2.....	12,789	3,289	18,263	14,967	—	123,327	26,036 ¹	26,121 ¹	32,322	46,199 ¹	303,313
2. Share of income tax on power utilities Table 1, item 16.....	98	23	173	187	910	474	383	31	991	1,099	4,369
3. Subsidies, Table 1, item 19.....	7,219 ²	657	2,057	1,678	3,301	3,641	1,755	2,041	2,127	1,281	25,757
Grants-in-aid and Shared-Cost Contributions:											
Highways, roads and bridges:											
4. Road between Patricia Bay airport and Victoria B.C.....	—	—	—	—	—	—	—	—	—	319	319
5. Trans-Canada highway.....	527	429	—	649	—	4,104	1,060	1,701	1,270	2,849	12,589
6. Other highways, roads and bridges.....	—	—	—	—	32	—	—	3	—	26	61
Health:											
7. Vital statistics fees.....	2	—	4	3	20	24	4	4	4	6	71
8. Hospital construction.....	150	45	3	414	2,012	4,543	382	501	1,326	587	9,960
9. Other health grants ⁴	683	189	1,105	747	5,464	4,216	962	1,209	1,066	1,433	17,074
Aid to aged persons:											
10. Old age assistance.....	834	66	893	1,114	6,919	4,587	1,036	992	1,054	1,702	19,197
Aid to blind persons:											
11. Allowances to blind persons.....	118	27	254	274	1,105	632	154	124	157	163	3,008
Physical culture:											
12. National physical fitness programme.....	—	—	11	8	—	74	13	14	15	19	154
Education:											
13. Youth training.....	15	4	..	20	312	100	..	47	21	31	550
14. Apprenticeship training.....	—	—	..	32	—	206	..	..	176	32	446
15. Vocational school assistance.....	75	26	..	90	652	..	..	..	179	141	1,163
16. Training re-armed forces.....	—	—	—	13	..	..	..	..	..	—	13
17. Vocational correspondence courses.....	—	—	1	—	—	—	—	—	4	4	9
18. Training for gainful employment or for defence industries.....	—	—	..	55	10	23	..	..	19	23	130
19. Capital expenditure for vocational schools..	—	—	..	—	—	1,674	..	..	—	—	1,674
20. Grants to universities ⁴	—	31	..	—	—	107	—	—	—	—	138
21. Other education grants ⁵	—	—	272	8	13	14	246	294	84	12	943
Fish and game:											
22. Fur conservation.....	—	—	—	—	—	75	..	38	—	—	113
Forests:											
23. Forestry agreement.....	—	7	..	5	—	356	66	37	166	624	1,261
24. To combat spruce budworm.....	—	—	—	300	—	—	—	—	—	—	300
Lands: Settlement and agriculture:											
25. Premium on pure bred stallions.....	..	—	—	3	..	..	—	—	—	—	3
26. Ram premium policy.....	—	1	2	—	2	..	2	1	—	—	8
27. Agricultural lime assistance.....	—	32	63	54	229	29	—	—	—	42	449
28. Replacement of Maple production equipment.....	—	—	—	—	279	—	—	—	—	—	279
29. Effective organization of agricultural man-power.....	—	—	5	3	15	33	5	28	50	18	157
30. Other agricultural grants.....	—	1	3	—	4	—	—	8	49	16	81
Natural resources and primary industries — Other:											
31. Okanagan flood control project.....	—	—	—	—	—	—	—	—	—	229	229
32. Dominion provincial board Fraser River Basin.....	—	—	—	—	—	—	—	—	—	32	32
Contributions to government enterprises:											
33. Extension to P.G.E. Railway.....	—	—	—	—	—	—	—	—	—	404	404
Other expenditure:											
34. Civil defence.....	..	—	—	—	—	—	16	29	..	115	160
35. Greater Winnipeg dyking board.....	—	—	—	—	—	—	48	—	—	—	48
36. Miscellaneous (various functions):.....	—	—	3	1	—	14	—	—	12	25	55
37. Total Grants-in-aid and Shared-Cost Contributions from Government of Canada, Table 1, items 20 and 21.....	2,404	858	2,616	3,793	17,068	20,811	3,994	5,030	5,652	8,852	71,078
38. Total Government of Canada	22,510	4,827	23,109	20,625	21,279	148,253	32,168	33,223	41,092	57,431	404,517
From other Provincial Governments:											
39. Shared-Cost Contribution from Alberta re highways	—	—	—	—	—	—	—	13	—	—	13
From Local Governments:											
Shared-Cost Contributions:											
40. Reformatories and Industrial schools.....	—	—	3	—	1,098	—	—	—	—	—	1,101
41. Highways, roads and bridges.....	—	—	—	—	—	—	—	39	—	—	39
42. General and public health.....	—	1	—	—	307	—	117	122	—	—	547
43. Hospital care.....	—	—	—	—	5,486 ⁶	—	—	—	—	977 ⁷	6,463
44. Mothers' allowances.....	—	—	—	—	—	—	—	—	188	—	188
45. Vocational schools.....	—	—	214	—	95	—	—	—	—	—	309
46. Land drainage and improvement.....	—	—	—	—	57	—	—	—	—	—	57
47. Miscellaneous.....	14	1	—	49	7	—	—	13	1	—	85
48. Total Shared-Cost Contributions from Local Governments	14	2	217	49	7,050	—	117	174	189	977	8,789
Other Contributions, (Table 4, item 27):											
49. Highway tax.....	—	—	245	—	—	—	—	—	—	—	245
50. Municipal commissioner's levy.....	—	—	—	—	—	—	573	—	—	—	573
51. Education tax.....	—	—	—	—	—	—	—	—	12	—	12
52. Total Local Governments	14	2	462	49	7,050	—	690	174	201	977	9,619
53. Total All Governments	22,524	4,829	23,571	20,674	28,329	148,253	32,858	33,410	41,293	58,408	414,149

1. Includes amounts treated as deferred revenue by the provinces: Man. — \$5,750,000; Sask. — \$5,883,000; B.C. — \$6,104,000.

2. Includes transitional grant \$5,650,000.

3. Included in item 9.

4. See commentary on Table 9, page 11.

5. Includes amounts pertaining to items 13 to 20 which are described as "not available".

6. Contributions from municipalities under the Public charities act towards maintenance of indigents, etc.

7. Contributions from municipalities to the hospital insurance fund.

TABLE 10. Specified Amounts Paid to Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1953

(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
1. Sundry shared-cost contributions	—	—	—	—	—	118	77	2	—	—	197
2. Police services — R.C.M.P.	213	52	231	170	—	—	249	275	454	565	2,229
3. Total Government of Canada	213	52	231	170	—	118	326	277	454	565	2,400
To local governments:											
4. Shared-revenue contributions ¹	—	—	—	—	—	1,099	—	—	6,101	13,836	21,036
5. Subsidies	214	77	894	2,211	—	1,751	—	—	121	—	5,267
6. Other ²	—	—	—	—	—	376	—	—	—	52	428
7. Sub-total items 4-6	214	77	894	2,211	—	3,226	—	—	6,222	13,888	26,733
Grants-in-aid and shared-cost contributions:											
8. Protection of persons and property	—	2	3	—	796	4,397 ³	—	—	—	—	5,198
9. Highways, roads and bridges	104	5	166	179	3,308	27,111	1,424	655	2,473	117	35,559
10. Public health and medical services	70	—	—	—	—	1,182	—	215	56	215	1,733
11. Hospital care ⁴	—	—	1	—	—	—	—	7	668	—	1,677
12. Homes for the aged	—	—	—	—	—	1,971	—	—	—	—	1,971
13. Aid to unemployed employables and unemployables	—	—	—	—	—	2,510	258	582	515	1,744	5,609
14. Child welfare	—	—	—	31	—	1,225	42	—	—	380	1,678
15. Recreational and cultural services	10	—	—	—	—	436	—	6	—	—	452
16. Schools operated by local authorities ⁵	6	794	5,879	6,653	27,769 ⁷	54,610	6,243	8,708	11,182	21,239	143,077
17. Lands: Settlement and agriculture	—	—	—	—	127	355	218	64	—	2	766
18. Miscellaneous	70	—	4	—	107	642	15	10	28	103	977
19. Sub-total items 8-18	254	801	6,053	6,863	32,107	94,439	8,200	10,247	14,922	23,800	197,666
20. Total local governments	468	878	6,947	9,074	32,107	97,665	8,200	10,247	21,144	37,688	224,411
21. Total all governments	681	930	7,178	9,244	32,107	97,783	8,526	10,524	21,598	38,253	226,822

1. Ont.—Railway tax distribution; Alta.—liquor fines \$110,000, share of fuel oil tax under Municipal Assistance Act \$5,991,000; B.C.—Municipal Aid Act—share of motor vehicle licence revenues \$2,555,000 and share of general sales tax \$11,281,000.

2. Ont.—Payments in lieu of taxes; B.C.—reimbursements of taxes to various municipalities.

3. Includes \$2,311,000 and \$2,076,000 subsidies paid under the Police Act and the Fire Department Act respectively.

4. Excludes amount paid to municipal hospital boards. This information was not available for all provinces.

5. Includes grants paid directly to teachers in P.E.I., N.B. and Que.

6. Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to \$4,839,000.

7. Excludes \$4,477,000 expenditure out of Education Fund to meet debt charges of various school corporations.

TABLE 11. Provincial Revenue from Liquor Operations for Fiscal Year Ended March 31, 1953

(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
Operations											
1. Gross sales	6,789	2,736 ¹	25,915	17,857	66,200	109,657	32,478	37,254	51,664	70,830	421,388
2. Less cost of sales	4,272	1,763	15,591	10,409	39,030	68,146	24,889	24,581	35,562	47,719	271,966
3. Gross trading profit	2,517	973	10,324	7,448	27,170	41,511	7,589	12,673	16,102	23,111	149,422
4. Less administrative and general expenses	318	77	1,163	1,109	5,370	8,521	1,228	1,811	2,097	2,570	24,266
5. Net trading profit	2,199	896	9,161	6,339	21,800	32,990	6,361	10,862	14,005	20,541	125,156
6. Miscellaneous income	9	—	19	60	39	86	59	127	53	72	529
7. Miscellaneous charges	1	—	—	—	—	—	—	43	42	13	99
8. Net profit as per tables 1 and 4	2,207	896	9,180	6,399	21,839	33,076	6,420	10,946	14,016	20,600	125,577
Reconciliation with Provincial Liquor Board operations											
Add: Revenues excluded from above and shown on revenues tables as:											
9. Privileges, licences and permits	598	32	193	2	11,976	13,787	2,085	50	794	262	29,777
10. Fines and penalties	19	—	71	—	—	83	—	—	—	—	173
11. Confiscations	—	—	—	—	26	—	—	2	—	—	28
Deduct: Expenditure excluded from above and shown on expenditure tables:											
12. Enforcement expenses	—	—	273	—	787	—	12	5	—	119	1,197
13. Other ²	—	—	1	—	132	878	12	—	71	—	1,092
14. Provision for reserves	—	—	—	—	64	2,000	—	—	—	—	2,064
15. Net profit as per Liquor Board reports	2,824	928	9,170	6,401	32,858	44,068	8,481	10,993	14,739	20,743	151,209
Summary											
16. Net profit, table 4, item 29	2,207	896	9,180	6,399	21,839	33,076	6,420	10,946	14,016	20,600	125,577
17. Sales tax, table 4, item 5	—	274	—	—	1,491	—	—	—	—	—	1,765
18. Privileges, licences and permits, table 4, item 15	598	32	278	2	11,976	14,532	2,085	50	1,014	283	30,851
19. Fines and penalties, table 4, item 21	19	16	71	25	153	83	63	62	197	—	681
20. Confiscations, included in table 4, item 31	—	—	3	—	26	—	—	2	1	—	31
21. Justice fees, included in table 4, item 18	—	1	—	—	—	—	—	—	—	—	1
22. Total Provincial revenue from liquor operations ..	2,824	1,219	9,532	6,426	35,485	47,691	8,568	11,060	15,228	20,883	158,911

1. After deducting health tax of \$274,000 paid by purchaser.

2. Other: N.S.—plebiscite expense; Que.—confiscation expense \$8,000, permit expense \$124,000, Ont.—\$878,000 permits and fines paid municipalities; Man.—permit expense; Alta.—plebiscite expense \$1,000, permit expense \$70,000.



CANADA

FINANCIAL STATISTICS
OF
PROVINCIAL GOVERNMENTS
1953

Revenue and Expenditure

Published by Authority of

The Right Honourable C. D. Howe, Minister of Trade and Commerce

DOMINION BUREAU OF STATISTICS

Public Finance and Transportation Division

Federal and Provincial Finance Section

**Annual Publications prepared in the Public Finance and
Transportation Division dealing with public finance are listed below**

Publication Number	Title	Price
8502-509	Summary of Estimates of Revenue and Expenditure of Provincial Govern- ments Presents net general revenue by principal sources, and net general ex- penditure (ordinary and capital) by major functions, as estimated by the provincial governments at the beginning of the fiscal year under review.	25¢
8502-512	Preliminary Analysis of Revenue and Expenditure of Provincial Govern- ments Presents tables similar to the above, incorporating additional informa- tion available near the end of the fiscal year reviewed.	25¢
8502-508	Financial Statistics of Provincial Governments—Direct and Indirect Debt, &c.. Provides net debt and offsetting assets in terms of standard statistical categories, and analyses provincial bond issues by currency of pay- ment, interest rate, term of issue and year of maturity.	25¢
8502-514	Financial Statistics of Provincial Governments—Revenue and Expenditure Provides detailed analyses of gross and net general revenue and expendi- ture by source and function, as well as tables on amounts received from and paid to other governments, and a summary of revenue from liquor control operations.	25¢
(8502-508 and 8502-514, before 1950 were contained in one report entitled "Financial Statistics of Provincial Governments".)		
8503-501	Financial Statistics of Municipal Governments—Summary of Revenue, Ex- penditure and Tax Collections (Interim)..... Prepared in advance of the following report from both preliminary and fi- nal sources of information.	25¢
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8502-504	Principal Taxes and Rates—Federal, Provincial and Selected Municipal Governments Outlines the major taxes and incorporates the important changes introduc- ed in the federal and provincial budget speeches each spring and pre- sents the municipal rates for the latest calendar year.	25¢
9502-518	The Control and Sale of Alcoholic Beverages in Canada..... Contains statistics on the operation of provincial government liquor con- trol authorities, and the principal revenues of the Government of Canada derived from the taxation of alcoholic beverages, as well as tables on production, warehousing, imports and exports of alcoholic beverages.	50¢

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FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS 1953

This publication presents financial statistics dealing with revenues and expenditures of provincial governments and of the Yukon Territorial Government for the fiscal year ended March 31, 1954.

A report dealing with assets and liabilities of provincial governments as at March 31, 1954 has already been published.

Few changes occurred in the revenue and expenditure pattern of provincial governments during 1953-54. However, Newfoundland introduced an

amusement tax, called the "Cancer Control Tax", which produced \$85,000 revenue during the first year of operation.

In Saskatchewan collections from the Public Revenue Tax dropped from \$2,174,000 in 1952-53 to \$290,000 in 1953-54 as a result of the province's decision to vacate the property tax field in favour of the municipal governments.

The following summaries indicate the expansion of provincial government revenues and expenditures in the last five years.

Net General Revenue

Net General Expenditure (Exclusive of Debt Retirement)

Provincial Government	Fiscal Years ended nearest December 31 (Millions of dollars)					Provincial Government	Fiscal Years ended nearest December 31 (Millions of dollars)				
	1949	1950	1951	1952	1953		1949	1950	1951	1952	1953
Newfoundland	18	21	25	32	32	Newfoundland	26	27	30	29	33
Prince Edward Island	5	5	6	7	8	Prince Edward Island	6	7	8	7	7
Nova Scotia	34	36	39	47	49	Nova Scotia	51	52	49	46	51
New Brunswick	30	32	41	47	49	New Brunswick	37	41	40	45	48
Quebec	207	239	277	285	300	Quebec	193	224	281	313	311
Ontario	236	266	304	365	371	Ontario	261	279	336	372	384
Manitoba	38	41	46	55	56	Manitoba	35	35	43	42	47
Saskatchewan	61	67	75	91	98	Saskatchewan	58	62	72	80	86
Alberta	88	105	106	144	186	Alberta	58	73	82	104	118
British Columbia	124	139	157	185	186	British Columbia	151	141	152	169	172
Yukon Territory .....	..	1	1	..	1	Yukon Territory .....	..	1	1	..	1
Total	841	952	1,077	1,258	1,336	Total	876	942	1,074	1,207	1,258

The following percentage distributions, based on Tables 4 and 5, indicate the relative significance to each provincial government of the principal sources of revenue and functions of expenditure.

Compared with the previous fiscal year, tax revenue has gained in relative importance in Newfoundland (from 20.5% to 25.7% of net general revenue). In Alberta natural resource privileges,

licences and permits accounted for 55.4% of net general revenue compared with 44.1% in 1952-53. This is largely accounted for by increased activity in the oil industry.

Transportation and communications, education, health and social welfare together accounted for 72% of net general expenditure as in the previous year.

Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1954

[illegible]

Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1954

[illegible]

SUMMARY OF CONCEPTS AND DEFINITIONS

Bureau of Statistics reports on provincial government finances are designed to provide national totals and comparative statistics which are basically consistent and uniform in nature as between provinces. The provinces differ greatly in scale, organization and division of responsibilities between the provincial governments themselves and the local levels of government; their accounting methods and reporting practices also vary considerably. Thus figures drawn from the public accounts and other official reports must be recast in many instances for the purpose of classification in terms of standard statistical categories. It may be well to refer briefly to the resulting differences between the provincial reports and this statistical series.

The Bureau figures give wider coverage than the main financial statements of the provinces. In order to arrive at comparative revenues and expenditures, transactions of certain "special" funds or funds shown as "trust" accounts, which are not reflected in the main financial statements of provincial governments but which embrace general government activities are consolidated with the latter in these statistics. Deductions from revenues or expenditures, such as those in respect of subsidies, recoveries or charges for services rendered, are made on a different scale by the various provinces and these deductions have to be dealt with as uniformly and consistently as possible to achieve the maximum degree of interprovincial comparability in the statistics presented. Similarly, in some instances it is necessary, for purposes of comparability, to include in the statistics amounts which are charged or credited to surplus or reserves in provincial

accounts. The purchase and sale of goods and services, constituting basically trading operations, and the treatment of profits or losses on operations of working capital funds are not reflected uniformly by all provinces in their main revenue and expenditure statements. Thus, these must be adjusted to a uniform basis of treatment. Revenues from liquor control also require re-casting in the statistical tables to achieve uniform presentation of the actual earnings for the year under review.

The term "ordinary", as applied in this series since 1950, refers to the transactions of current or income accounts, working capital funds and special funds. "General", applies to the provincial accounts just described with the addition of the revenue and expenditure transactions of provincial capital accounts.

There is no standard method applied by all provinces in distinguishing between revenues and expenditures of a capital nature and those of an ordinary or current nature. With current revenues rising steadily, larger and larger amounts are being expended from provincial current accounts on the construction or acquisition of assets such as highways and public buildings. While capital account revenue and expenditure of an ordinary nature have been transferred to "ordinary" in this series, income or ordinary account revenue and expenditure of a capital nature have not been transferred to "capital" because of the difficulty in determining the amounts involved. Hence "capital" expenditures as reported in this series may not reflect the entire capital construction programme but merely the portion financed through capital account.

EXPLANATORY COMMENT

Tables 1 and 2 - Gross General Revenue and Expenditure

These tables include revenue and expenditure transactions of (a) capital accounts, (b) ordinary or current accounts including working capital fund transactions, and (c) certain trust accounts and special or administrative funds, the operations of which are accounted for separately by provincial governments. In these tables (b) and (c) are combined and described as "ordinary".

In order to achieve a measure of interprovincial comparability, certain adjustments have been made to the figures shown in public accounts. Reconciliations of "ordinary" revenue and expenditure as defined in this report, with provincial ordinary or current accounts, are to be found in tables 7 and 8. The adjustments are explained more fully in the commentary to those tables.

As previously indicated, it has not been possible to exclude from "ordinary" expenditures, items of a capital nature, which have been charged in provincial public accounts to current or ordinary

account, and as these vary sometimes considerably, both as between provinces and from year to year for each province, the value of comparing separate "ordinary" and "capital" figures is problematical. The summation of "ordinary" and "capital" figures provides a more valid basis of comparison of government expenditures in the various functions.

"Privileges, Licences and Permits - Natural Resources", table 1, item 5, includes fish, fur and game royalties; fishing, hunting and trapping licences; timber royalties, dues or bonuses; grazing and pasture fees, hay and wood cutting privileges; mining (including natural gas, oil or petroleum) royalties, dues or bonuses and coal leases, miners' and mining licences or permit fees; beach, sand and water lot leases or rentals, dredging licences, hydraulic leases, log floating rights, and water power or storage leases, licences or permit fees. It also includes the income taxes on logging and mining corporations which the provinces may levy under the Tax Rental Agreements.

Table 3 — Analysis of Gross General Expenditure

This table gives a breakdown of each of the major functions of expenditure, the totals of which are given in table 2. The division between "ordinary" and "capital" expenditure is also shown. It should be borne in mind that the figures presented in this table and table 6 as "capital" expenditures

represent only those expenditures of a capital nature which were made out of provincial capital accounts, and that many expenditures of a capital nature are charged to provincial current accounts and hence would appear in this table in the "ordinary" items.

Tables 4 and 5 — Net General Revenue and Expenditure

For some purposes it is desirable to know the "net" cost to the provinces of the various services rendered, i.e. the amount spent thereon out of provincial funds after deducting revenues which can be specifically assigned or related to the services rendered. While the surplus position is the same in both the "gross" and the "net" presentation, the former emphasizes the administrative burden of services, the latter the "net" cost to the provincial government of the various services.

"Net general revenue" is arrived at by deducting from "gross general revenue": (a) all revenue of provincial government institutions, (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions, and (d) all capital revenue. These revenues are then deducted from the related items of expenditure to arrive at "net general expenditure".

"Other taxes", table 4, item 12, consists of the following:

	\$'000		\$'000
Newfoundland:		Manitoba:	
Tax on Fire Insurance Premiums	186	Fire Prevention Tax	15
Public Utilities Act	61		
Total	247		
Nova Scotia:		Saskatchewan:	
Tax on Fire Insurance Premiums	47	Fire Prevention Assessment Levy	77
Public Utilities Act	46	Hospitalization Insurance Tax	5,885
Total	93	Total	5,962
New Brunswick:			
Fire Prevention Tax on Premiums	30		
Insurance Act	12	Alberta:	
Public Utilities Act	24	Increment Tax	1,034
Total	66	Fire Prevention Tax	44
		Total	1,078
Quebec:			
Tax on Fire Insurance Premiums	125	British Columbia:	
Security Transfer Tax	846	Hospital Insurance Fund Premiums	14,001
Property Transfer Tax	45	Tax on Fire Insurance Premiums	55
Total	1,016	Total	14,056
Ontario:			
Fire Marshal Tax	192	Yukon:	
Security Transfer Tax	1,788	Poll tax	8
Land Transfer Tax	2,487		
Total	4,467		

Table 6 — Analysis of Net General Expenditure

This table presents a breakdown of each of the major functions of expenditure shown in totals in table 5, as well as the division between "ordinary"

and "capital" expenditure. See commentary on table 3.

**Tables 7 and 8—Reconciliation of Gross Ordinary Revenue and Expenditure
with Provincial Ordinary Revenue and Expenditure per Public Accounts**

These tables are included to explain, as clearly as tabular limitations will permit, what constitutes the difference between (a) current revenue and expenditure as presented in provincial public accounts and (b) gross "ordinary" revenue and expenditure as shown in tables 1 and 2.

In some provinces, trust accounts and special or administrative funds have been created, the revenues and expenditures of which are accounted for separately and not included in provincial current revenues and expenditures although similar items are so included by other provinces. Consequently the revenues and expenditures of such funds have been classified in these statistics by source and function and included in "ordinary" revenue and expenditure. Certain government activities accounted for separately by all provinces are also added (e.g. Unsatisfied Judgment Funds). See tables 7 and 8, item 2.

Tables 7 and 8, items 3 and 4, show the amounts deducted from either revenue or expenditure in the public accounts that have been added back to revenue and expenditure in these statistics. It is evident that these adjustments do not affect the surplus position as shown in the respective public accounts. They are necessary, however, because of variations in the extent of these deductions in the public accounts.

Sometimes transactions considered to be in the nature of an "ordinary" expenditure are in effect charged to provincial surplus account. For example, the revenue surplus for the year may be arrived at before charging sinking fund instalments and debt retirement, or, expenditures may be made directly from revenue surplus appropriation account. See table 8, item 5.

Also, certain revenues and expenditures which are included in provincial capital accounts are considered to be of an "ordinary" nature and are therefore added to either revenue or expenditure. See table 7, item 5 and table 8, item 6.

Not all provinces include in ordinary revenue the full amount actually earned from the control and sale of alcoholic beverages during the fiscal year under review. See table 7, items 6 and 7.

Adjustments must be made to achieve uniformity in the treatment of working capital funds. In these statistics, the aim has been to offset actual profits for the year in question against that function of expenditure most closely related to the function of the fund. Conversely, working capital fund losses are reflected as an addition to that function of expenditure most closely related to the function of the fund. The ultimate effect is to eliminate working capital funds entirely from the gross ordinary revenue and to incorporate the net result of all working capital fund operations in the gross ordinary expenditure of the province.

To achieve this objective a number of adjustments are required to deal with the various methods applied in the public accounts presentation. These adjustments are dealt with on tables 7 and 8 under a number of headings. On table 7, see items 13 and 14; on table 8, see items 7, 13 and 14.

It has been the practice in some provinces to bring into revenue or expenditure the net profit or net loss of a working capital fund relating to the fiscal year immediately preceding the provincial fiscal year under review. Adjustments, to incorporate only the net profit or loss of the fund in the fiscal year covered in these statistics, are made where required.

As in the previous year, some provincial governments did not bring all of the Tax Rental Agreement payments during the current year into ordinary revenue, but rather deferred a portion until a later fiscal period. In order to achieve interprovincial comparability, these deferred amounts have been added to revenue for the fiscal year ended March 31, 1954 and will be disallowed as revenue in the year in which the provinces bring them into revenue. See table 7, item 8.

An attempt has been made to apply a uniform approach to refunds. Accordingly, a number of items included in public accounts as revenue or expenditure, have been looked upon as refunds of current year's expenditure or refunds of current year's revenue and therefore deducted. An example of a refund of current year's revenue is the gasoline tax rebate in Prince Edward Island. Most provinces show the net gasoline tax in revenue, whereas Prince Edward Island shows the gross tax collections in revenue and the rebates in expenditure. Hence for interprovincial comparability the latter is offset against revenue. See tables 7 and 8, items 10 and 11.

Sinking fund earnings are not considered to be a part of general fund revenue and therefore, where these have been included in provincial revenue, they have been deducted from revenue in these statistics and offset against debt retirement expenditure. See tables 7 and 8, item 12.

When special funds are consolidated with provincial ordinary or income accounts, it is necessary to eliminate interfund transactions. There may also be transfers between current and capital account which must be eliminated. See tables 7 and 8, items 18 to 20.

The foregoing indicates the numerous adjustments made to provincial public accounts in order to achieve comparability in this series.

A list of those special funds and trust accounts which have been included in "ordinary" revenue and expenditure follows.

Special Funds and Trust Accounts

Newfoundland:

Board of Commissioners of Public Utilities
Fisheries Assistance Fund
Property Loss Reserve Fund
Unsatisfied Judgment Fund

Prince Edward Island:

Insurance Reserve
Potato Industry Promotion Fund
Prince of Wales College-Special Fund
Provincial Sanatorium Commission
Unsatisfied Judgment Fund

Nova Scotia:

Industrial Development Fund
Industrial Loans Fund
Municipal Building Fund
Municipal Loan Fund
Public Utilities Commission
Research Endowment Fund
Special Reserve Fund
Unsatisfied Judgment Fund

New Brunswick:

Board of Commissioners of Public Utilities
Crown Land Sinking Fund
Fire Prevention Act, 1943
Government House Trust Fund
N.B. Cheese Board
N.B. Cream Producers' Marketing Board
N.B. Whole Milk Producers' Assoc.
Plumbers' Examining Board
Unsatisfied Judgment Fund

Quebec:

District Court Houses

Ontario:

Highway Reserve Account
Housing Corporation Limited
Niagara Parks Commission
Ontario Junior Farmer Establishment Loan Corporation
Ontario Municipal Improvement Corporation
Unsatisfied Judgment Fund

Manitoba:

Cooperative Promotion Board
Cream Graders
Fire Insurance Reserve

Manitoba — concluded:

Fire Prevention Fund
Horned Cattle Purchase Act
Land Titles Assurance Fund
Manitoba Power Commission—Extension Account
Milk Control Board
Municipal Assets Suspense
Reserve for War and Post-War Emergencies
Unsatisfied Judgment Fund

Saskatchewan:

Cream Grading Account
Fire Prevention Fund
Horned Cattle Purchases Trust Account
Land Titles Assurance Fund
Liquor Profits Unallocated Reserve
Milk Control Board
Saskatchewan Agricultural Research Foundation
Saskatchewan Hospitalization Fund
School Lands Fund

Alberta:

Horned Cattle Purchases Account
Petroleum and Natural Gas Conservation Board
Post-War Reconstruction Fund
Wheat Board Monies Trust Account

British Columbia:

Beef Cattle Producers' Assistance Fund
Conservation Fund
Dog Tax Fund
Farmers' Land Clearing Assistance Fund
Forest Protection Fund
Forest Reserve Account
Forest Service Boat Account
Fund for Promotion of Education in Proper Use of Alcohol
Game Conservation Fund
Grazing Range Improvement Fund
Highway Development Fund
Hospital Construction Fund
Hospital Insurance Fund
Housing Act Fund
Industrial Development Fund
Land Registry Assurance Fund
Scaling Fund
Silviculture Fund
Southern Okanagan Lands Project Fund
University Endowment Lands Administration Account

Table 9—Specified Amounts Received from Other Governments

The overall total shown for each province on this table is the sum of items 2, 26 and 27 of table 1.

Items 1 to 3 are not related to any specific provincial government expenditure. In contrast to grants-in-aid and shared-cost contributions they remain in net general revenue.

Grants-in-Aid and Shared-Cost Contributions (items 5 to 50) are amounts paid by the Government of Canada to assist provincial governments in meeting costs of specific projects over which the latter have jurisdiction. These amounts appear in gross general revenue and are offset against the related expenditure in arriving at net general

expenditure; the capital portion is offset against capital expenditure and the ordinary portion against ordinary expenditure.

The items are grouped according to the function of the provincial government expenditure to which they are related. To the extent that the information was available, the items also have been described in terms of the programmes outlined in the expenditure statements of the public accounts of the Government of Canada.

Grants to Universities, (item 35) includes only those payments to provincial institutions whose revenues and expenditures are included in their entirety in general fund revenues and expenditures, i.e. it excludes grants paid directly to provincial universities, such as the Universities of Toronto, Manitoba, Saskatchewan, Alberta and British Columbia.

Table 10—Specified Amounts Paid to Other Governments

The term "local governments" refers to all municipal or special regional governments (e.g. the governments of cities, towns, villages, counties, townships, rural districts, local improvement districts, special areas, and drainage and dyking districts) as well as to school boards of a public nature.

Shared-Revenue Contributions (item 4). These are specific portions of certain provincial revenues paid to local governments. They may be in the nature of unconditional subsidies or they may be earmarked as grants in aid of specified municipal projects.

Regarding amounts received from local governments (see definition of "local governments" in table 10 commentary), there are shared-cost contributions which are treated in the same manner as the Government of Canada grants-in-aid and shared-cost contributions, i.e. they are offset against gross general expenditure in arriving at net general expenditure. The "other contributions" which are received from local governments remain in net general revenue. See table 4, item 27.

Excluded from this table are amounts received from other governments for direct services available to all who wish to benefit from them. These items appear in tables 1 and 4 in "Sales and Services". Also excluded from this table are reimbursements for certain services rendered to another government, if the paying government is responsible for providing the services thus rendered; the amounts so received are treated as refunds of current year's expenditure and offset against the pertinent expenditure as an adjustment before arriving at gross ordinary revenue and expenditure. See table 7, item 10.

Subsidies (item 5). These are all unconditional grants to local governments not based on a share of specific provincial revenue.

Grants-in-Aid and Shared-Cost Contributions (items 8 to 19). These are classified in the expenditure tables according to the nature of the local government expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and Communications—Highways, Roads and Bridges". These grants-in-aid and shared-cost contributions are gross expenditures by the provinces, i.e. they include any amounts received from the Government of Canada and passed on to the local governments.

Table 11—Provincial Revenue from Liquor Operations

This table shows the calculation of liquor profits as shown in "ordinary" revenue (table 1, item 28). It also reconciles these totals with the profits reported by the Liquor Boards or Commissions. Then the total provincial revenue derived from what may be described as "liquor control" is summarized.

It should be noted that item 1, "gross sales", represents only sales by the liquor boards or commissions. In certain provinces beer and wine are sold also directly by breweries and wineries. See "Control and Sale of Alcoholic Beverages in Canada", published by this Division, for the total value of sales of alcoholic beverages by provinces.

The following symbols have been used in the tables:

- .. to indicate figures are not available.
- to indicate nil and amounts under \$500.
- ... to indicate figures are not appropriate.

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1954

(thousands of dollars)

Source		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub.total	Yukon	Total
1. Taxes ¹	Ordinary	8,142	1,768	10,749	16,823	199,576	125,079	9,701	38,581	20,254	75,626	506,299	352	506,651
2. Federal tax rental agreement.....	Ordinary	11,825	3,631	19,497	16,178	—	134,448	25,039	25,254	29,803	43,516	309,191	250	309,441
Privileges, licenses and permits:														
3. Liquor control and regulation.....	Ordinary	891	28	287	15	12,160	14,916	2,153	63	1,018	302	31,831	7	31,838
4. Motor vehicles.....	Ordinary	969	474	3,938	3,300	22,555	27,451	5,108	5,394	8,646	10,337	88,172	75	88,247
5. Natural resources.....	Ordinary	502	12	1,320	3,445	25,096	22,110	2,919	10,259	103,000	26,274	194,937	25	194,962
6. Other.....	Ordinary	298	89	395	365	5,240	5,183	604	1,145	1,403	1,594	16,316	32	16,348
7. Total privileges, licenses and permits.....	Ordinary	2,660	603	5,940	7,125	65,051	69,660	10,784	16,861	114,065	38,507	331,256	139	331,395
8. Sales and services.....	Ordinary	1,687	280	2,696	1,203	4,658	13,009	1,975	3,283	3,817	5,987	38,595	78	38,673
9. Capital.....	Capital	17	259	—	—	196	2,374	36	156	228	—	3,266	—	3,266
Fines and Penalties:														
10. Liquor control.....	Ordinary	21	14	66	25	200	99	76	72	207	—	780	6	786
11. Other.....	Ordinary	74	18	125	62	484	1,201	155	187	528	387	3,221	1	3,222
12. Total fines and penalties.....	Ordinary	95	32	191	87	684	1,300	231	259	735	387	4,001	7	4,008
Interest, premium, discount and exchange ² :														
13. Interest.....	Ordinary	583	13	1,784	1,928	2,441 ³	9,363 ³	6,906	3,863	4,201	2,028	33,110	—	33,110
14. Discount (or amount amortized) or profit on sale of securities purchased as investments.....	Ordinary	—	—	—	—	334	—	—	58	7	—	399	—	399
15. Profit on foreign exchange.....	Ordinary	—	—	18	52	2,087	—	2	11	1	172	2,343	—	2,343
16. Other.....	Ordinary	—	—	20	7	—	10	—	9	—	—	46	—	46
17. Total interest, premium, discount and exchange.....	Ordinary	583	13	1,822	1,987	4,862	9,373	6,908	3,941	4,209	2,200	35,898	—	35,898
Other Governments:														
18. Government of Canada:														
Share of income tax on power utilities.....	Ordinary	161	30	279	283	2,120	1,097	569	43	1,396	853	6,831	—	6,831
19. Subsidies.....	Ordinary	6,369 ⁴	657	2,057	1,679	3,300	3,641	1,755	2,041	2,127	1,281	24,907	37	24,944
20. Contributions ⁵	Ordinary	1,844	432	3,116	4,811	18,910	14,530	3,369	3,072	3,971	9,735	63,790	387	64,177
21. Capital.....	Capital	1,173	112	22	236	274	3,253	1,705	2,620	4,078	—	13,473	—	13,473
22. Total Government of Canada.....	Ordinary	8,374	1,119	5,452	6,773	24,330	19,268	5,693	5,156	7,494	11,869	95,528	424	95,952
23. Capital.....	Capital	1,173	112	22	236	274	3,253	1,705	2,620	4,078	—	13,473	—	13,473
24. Provinces and municipalities ⁵	Ordinary	14	2	401	22	8,816	—	134	353	41	1,858	11,641	—	11,641
25. Capital.....	Capital	—	—	—	142	—	—	—	—	—	—	142	—	142
26. Total other governments.....	Ordinary	8,388	1,121	5,853	6,795	33,146	19,268	5,827	5,509	7,535	13,727	107,169	424	107,593
27. Capital.....	Capital	1,173	112	22	378	274	3,253	1,705	2,620	4,078	—	13,615	—	13,615
Government enterprises and other funds:														
28. Liquor profits.....	Ordinary	2,202	870	9,459	6,450	21,921	30,019	6,493	11,270	14,497	21,081	124,262	660	124,922
29. Other ⁵	Ordinary	—	—	—	—	2,800	—	—	600	195	—	3,595	—	3,595
30. Other revenue.....	Ordinary	12	8	8	7	160	91	20	63	45	304	718	—	718
31. Sub-total.....	Ordinary	35,594	8,326	56,215	56,655	332,858	402,247	66,978	105,621	195,155	201,335	1,460,984	1,910	1,462,894
32. Capital.....	Capital	1,190	371	22	378	470	5,627	1,741	2,776	4,306	—	16,881	—	16,881
Non-revenue and surplus receipts:														
33. Refunds of previous years' expenditure.....	Ordinary	36	5	6	2	101	117	162	80	70	340	919	6	925
34. Repayment of advances.....	Ordinary	2	5	—	—	—	1	25	756	199	751	1,739	—	1,739
35. Other.....	Ordinary	—	—	—	—	—	19	1	34	—	2	56	—	56
36. Total gross ordinary revenue.....		35,632	8,336	56,221	56,657	332,959	402,384	67,166	106,491	195,424	202,428	1,463,698	1,916	1,465,614
37. Total gross capital revenue.....		1,190	371	22	378	470	5,627	1,741	2,776	4,306	—	16,881	—	16,881
38. Total gross general revenue.....		36,822	8,707	56,243	57,035	333,429	408,011	68,907	109,267	199,730	202,428	1,480,579	1,916	1,482,495
39. Population (000's) ⁷		383	106	663	536	4,269	4,897	809	861	1,002	1,230	14,756	9	14,765
40. Gross general revenue per capita (\$)		96.14	82.14	84.83	106.41	78.10	83.32	85.18	126.91	199.33	164.58	100.34	212.89	100.41

1. See table 4 for breakdown of tax revenues.

2. Excludes net sinking fund earnings as follows: Nfld.—\$43,000; P.E.I.—\$95,000; N.S.—\$652,000; N.B.—\$1,206,000; Que.—\$3,228,000; Ont.—\$3,482,000; Man.—\$1,016,000; Sask.—\$541,000; Alta.—Nil; B.C.—\$2,332,000.

3. Includes interest on Common School Fund: Que.—\$63,000; Ont.—\$71,000.

4. Includes transitional grant of \$4,800,000.

5. See table 9 for breakdown of the functions of expenditure towards which the contributions were made.

6. Que.—Contribution from Hydro-Electric Commission, Sask.—Profits of various crown corporations; Alta.—Treasury Branches net profit.

7. Population at June 1, 1953 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1954

(Thousand of dollars)

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub total	Yukon	Total
1. General government ¹	1,894	409	1,807	1,506	13,504	14,083	2,468	4,118	3,964	8,737	52,490	114	52,604
2. Protection of persons and property	2,043	291	1,701	994	24,025	31,479	3,045	3,472	5,706	8,325	81,081	1	81,082
3. Transportation and communications	8,099	2,931	17,569	16,157	89,908	116,819	15,108	19,739	47,616	35,188	369,134	754	369,888
Health and Welfare:													
4. Health	8,847	1,394	8,494	7,916	53,999	69,070	9,371	30,916	20,861	49,020	259,888	262	260,150
5. Social welfare	6,476	539	4,676	4,481	42,178	28,866	5,407	8,047	8,954	18,226	127,850	56	127,906
6. Recreational and cultural services	167	60	256	62	2,076	3,381	59	728	217	1,250	8,256	—	8,256
7. Education	6,446	1,257	11,750	8,882	57,279 ²	85,823	11,565	13,731	20,497	23,429	240,659	332	240,991
8. Natural resources and primary industries	1,497	441	2,687	4,592	36,963	23,301	4,494	7,002	11,473	15,591	108,041	15	108,056
9. Trade and industrial development	186	65	556	318	2,944	1,384	273	340	520	558	7,144	—	7,144
10. Local government planning and development.....	95	6	54	34	218	1,224	50	514	539	122	2,856	—	2,856
11. Debt charges, including debt retirement	1,093	1,234	11,595	13,052	26,382	61,655	13,415	14,700	5,545	21,693	170,364	—	170,364
12. Contributions to other governments ³	226	95	972	2,638	—	3,544	83	—	7,652	14,259	29,469	76	29,545
13. Contributions to government enterprises	60	32	368	25	1,015	9,442	1,072	892	17	—	12,923	—	12,923
14. Other expenditure	117	9	60	408	3,077	999	93	377	429	1,186	6,755	—	6,755
15. Sub-total	37,246	8,763	62,545	61,065	353,568	451,070	66,503	104,576	133,990	197,584	1,476,910	1,610	1,478,520
16. Non-expense and surplus payments	1,154	12	25	5	1,493	204	74	205	1,059	2,754	6,985	—	6,985
17. Total gross general expenditure	38,400	8,775	62,570	61,070	355,061	451,274	66,577	104,781	135,049	200,338	1,483,895	1,610	1,485,505
18. Less debt retirement included above	417	12	4,421	5,442	10,050	29,945	6,790	8,146	3,020	12,467	81,270	—	81,270
Total gross general expenditure exclusive of debt retirement	37,983	8,203	58,149	55,628	345,011	421,329	59,787	96,635	132,029	187,871	1,402,625	1,610	1,404,235
20. Population (000's) ⁴	383	106	663	536	4,269	4,897	809	861	1,002	1,230	14,756	9	14,765
21. Gross general expenditure per capita (\$)	99.17	77.39	87.71	103.78	80.82	86.04	73.90	112.24	131.77	152.74	95.05	178.89	95.11

1. Includes expenditures on public buildings serving a number of functions.

2. Includes \$3,267,000 expenditure out of Education Fund to meet debt charges of various school commissions. The bonds issued by the Quebec Municipal Commission to discharge liabilities are included in the report "Direct and Indirect Debt" as indirect debt.

3. See table 10, item 7.

4. Population at June 1, 1953 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1954
(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	Total
General Government:														
1. Executive and administrative ¹	Ordinary	1,700	320	1,322	1,237	10,653	9,750	1,795	3,097	2,460	7,382	39,716	94	39,810
2. Capital	Capital	—	—	6	—	1,303	3,411	82	579	1,052	1	6,434	—	6,434
3. Legislative	Ordinary	194	89	479	269	1,548	784	591	363	415	1,190	5,922	20	5,942
4. Research, planning and statistics	Ordinary	—	—	—	—	—	138	—	79	37	164	418	—	418
5. Total general government	Ordinary	1,894	409	1,801	1,506	12,201	10,672	2,386	3,539	2,912	8,736	46,056	114	46,170
6. Capital	Capital	—	—	6	—	1,303	3,411	82	579	1,052	1	6,434	—	6,434
Protection of persons and property:														
7. Law enforcement	Ordinary	325	75	338	194	5,995	4,871	674	739	989	1,042	15,242	—	15,242
8. Capital	Capital	—	—	—	—	871	956	—	—	484	—	2,311	—	2,311
Corrections:														
9. Juvenile delinquents	Ordinary	48	5	185	119	2,941	1,090	291	86	267	1,313	6,345	—	6,345
10. Capital	Capital	3	—	1	—	970	52	49	1	339	—	1,415	—	1,415
11. Other offenders	Ordinary	236	41	8	1	2,095	7,076	437	511	695	2,408	13,508	—	13,508
12. Capital	Capital	1	—	—	—	220	940	6	—	296	—	1,463	—	1,463
13. Other	Ordinary	2	—	—	—	—	55	—	—	—	—	57	—	57
14. Police protection	Ordinary	829	81	308	250	5,573	7,857	398	572	665	987	17,520	—	17,520
15. Capital	Capital	—	—	—	—	—	542	—	—	2	—	544	—	544
16. Other	Ordinary	599	89	861	430	5,036	7,900	1,190	1,531	1,962	2,575	22,173	1	22,174
17. Capital	Capital	—	—	—	—	324	140	—	32	7	—	503	—	503
18. Total protection of persons and property	Ordinary	2,039	291	1,700	994	21,640	28,849	2,990	3,439	4,578	8,325	74,845	1	74,846
19. Capital	Capital	4	—	1	—	2,385	2,630	55	33	1,128	—	6,236	—	6,236
Transportation and communications:														
20. Highways, roads and bridges	Ordinary	2,922	1,049	10,474	13,760	39,783	92,846	9,704	9,006	11,909	33,621	225,074	754	225,828
21. Capital	Capital	4,632	1,809	6,256	1,944	49,638	23,973	5,404	10,513	35,370	327	139,866	—	139,866
22. Railways	Ordinary	344	—	—	—	—	—	—	—	17	50	411	—	411
23. Telephone, telegraph and wireless	Ordinary	—	—	24	—	—	—	—	—	—	—	24	—	24
24. Capital	Capital	—	—	2	—	—	—	—	—	—	—	2	—	2
25. Waterways	Ordinary	29	68	714	453	487	—	—	220	310	1,190	3,471	—	3,471
26. Capital	Capital	172	—	99	—	—	—	—	—	10	—	281	—	281
27. Other	Ordinary	—	5	—	—	—	—	—	—	—	—	5	—	5
28. Total transportation and communications	Ordinary	3,295	1,122	11,212	14,213	40,270	92,846	9,704	9,226	12,236	34,861	228,985	754	229,739
29. Capital	Capital	4,804	1,809	6,357	1,944	49,638	23,973	5,404	10,513	35,380	327	140,149	—	140,149
Health and social welfare:														
Health:														
30. General	Ordinary	248	47	137	123	1,660	1,625	399	414	345	574	5,572	3	5,575
31. Capital	Capital	—	—	—	—	—	—	—	—	1	—	1	—	1
32. Public Health	Ordinary	934	355	1,396	1,473	9,562	8,392	1,950	3,327	2,201	3,557	33,147	25	33,172
33. Capital	Capital	—	—	—	—	—	20	—	4	348	—	372	—	372
34. Medical dental and allied services	Ordinary	695	35	115	28	2,223	1,785	63	1,229	279	2,158	8,610	—	8,610
35. Capital	Capital	—	—	—	—	13	—	—	—	—	—	13	—	13
36. Hospital care	Ordinary	6,913	866	6,072	5,095	40,541	49,913	6,328	21,403	15,809	42,731	195,671	234	195,905
37. Capital	Capital	57	91	774	1,197	—	7,335	631	4,539	1,878	—	16,502	—	16,502
38. Total health	Ordinary	8,790	1,303	7,720	6,719	53,986	61,715	8,740	26,373	18,634	49,020	243,000	262	243,262
39. Capital	Capital	57	91	774	1,197	13	7,355	631	4,543	2,227	—	16,888	—	16,888

1. Includes expenditure on public buildings serving a number of functions.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1954 — Continued
(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	Total
Health and social welfare—concluded:														
Social welfare:														
40. Aid to aged persons	Ordinary	1,993	316	2,173	2,654	16,128	11,872	2,326	3,126	5,239	9,307	55,134	2	55,136
41.	Capital	—	4	—	—	—	—	—	349	380	—	733	—	733
42. Aid to blind persons.....	Ordinary	178	38	341	358	1,647	1,212	231	215	195	333	4,748	—	4,748
43. Aid to unemployed employables and unemployables.....	Ordinary	2,047	56	1	1	1	5,406	850	1,135	1,270	5,145	15,909	35	15,944
44.	Capital	—	—	1	1	1	—	—	—	22	—	22	—	22
45. Mothers' allowances.....	Ordinary	1,255	74	1,501	1,274	7,890	6,317	1,006	1,217	937	388	21,859	—	21,859
46. Child welfare.....	Ordinary	374	39	504	116	6,294	2,164	487	734	244	1,393	12,349	19	12,368
47. Labour	Ordinary	53	—	97	75	977	987	172	153	233	372	3,119	—	3,119
48. Other social welfare.....	Ordinary	576	12	60	4	9,242	908	335	1,118	432	1,288	13,975	—	13,975
49.	Capital	—	—	—	—	—	—	—	—	2	—	2	—	2
50. Total social welfare	Ordinary	6,476	535	4,676	4,481	42,178	28,866	5,407	7,698	8,550	18,226	127,093	56	127,149
51.	Capital	—	4	—	—	—	—	—	349	404	—	757	—	757
Recreational and cultural services:														
52. Archives, art galleries, museums and libraries	Ordinary	145	41	202	33	363	833	31	170	32	412	2,262	—	2,262
53.	Capital	2	—	4	—	4	—	—	343	—	—	353	—	353
54. Parks, beaches and other recrea- tional areas.....	Ordinary	10	—	1	—	1,201	1,827	—	143	91	725	3,998	—	3,998
55.	Capital	—	—	—	—	62	308	—	—	—	—	370	—	370
56. Physical culture.....	Ordinary	8	17	31	24	59	369	28	72	48	87	743	—	743
57. Other.....	Ordinary	2	2	18	5	387	44	—	—	46	26	530	—	530
58. Total recreational and cultural services	Ordinary	165	60	252	62	2,010	3,073	59	385	217	1,250	7,533	—	7,533
59.	Capital	2	—	4	—	66	308	—	343	—	—	723	—	723
Education:														
60. Schools operated by local authorities	Ordinary	5,520 ²	928	7,589	7,539	34,042 ³	60,117	8,758	9,917	14,948	17,713	167,071	332 ⁴	167,403
61.	Capital	—	—	552 ⁵	—	—	—	—	—	—	—	552	—	552
62. Universities, colleges and other schools	Ordinary	605	248	1,572	1,101	15,252	17,300	2,001	1,894	2,919	3,289	46,181	—	46,181
63.	Capital	47	5	412	—	2,663	941	299	809	1,254	—	6,430	—	6,430
64. Education of the handicapped.....	Ordinary	—	15	—	62	320	802	70	160	122	269	1,820	—	1,820
65.	Capital	—	—	—	—	—	318	—	7	—	—	325	—	325
66. Superannuation and pensions	Ordinary	64	4	1,081	34	795	4,978	164	410	811	1,710	10,051	—	10,051
67. Other.....	Ordinary	210	57	544	146	4,207	1,367	273	534	439	448	8,225	—	8,225
68.	Capital	—	—	—	—	—	—	—	—	4	—	4	—	4
69. Total education.....	Ordinary	6,399	1,252	10,786	8,882	54,616	84,564	11,266	12,915	19,239	23,429	233,348	332	233,680
70.	Capital	47	5	964	—	2,663	1,259	299	816	1,258	—	7,311	—	7,311
Natural resources and primary indus- tries:														
71. Fish and game.....	Ordinary	491	40	97	468	4,298	2,133	565	257	352	915	9,616	15	9,631
72.	Capital	—	—	—	—	568	153	—	—	—	—	721	—	721
73. Forests.....	Ordinary	292	52	650	2,597	7,320	10,610	1,110	476	1,778	8,905	33,790	—	33,790
74.	Capital	5	3	41	—	75	2,094	43	—	315	—	2,576	—	2,576
75. Lands: Settlement and agriculture....	Ordinary	426	303	1,092	1,351	19,533	6,364	1,539	2,706	3,305	2,967	39,586	—	39,586
76.	Capital	—	24	57	—	—	125	392	1,121	3,716	—	5,435	—	5,435
77. Minerals and mines.....	Ordinary	190	2	489	88	1,171	957	154	620	1,435	1,197	6,303	—	6,303
78.	Capital	—	—	158	—	—	11	—	—	46	—	215	—	215
79. Water resources.....	Ordinary	4	—	6	—	2,162	88	390	—	219	408	3,277	—	3,277
80.	Capital	—	—	—	—	1,813	—	—	—	—	—	1,813	—	1,813
81. Other.....	Ordinary	89	17	95	88	23	766	94	1,822	159	1,199	4,352	—	4,352
82.	Capital	—	—	2	—	—	—	207	—	148	—	357	—	357
83. Total natural resources and prima- ry industries	Ordinary	1,492	414	2,429	4,592	34,507	20,918	3,852	5,881	7,248	15,591	96,924	15	96,939
84.	Capital	5	27	258	—	2,456	2,383	642	1,121	4,225	—	11,117	—	11,117

1. Costs borne by municipalities.
2. Includes expenditures re primary and secondary schools operated on a denominational basis.
3. See table 2, footnote 2.
4. Consists of expenditure on public schools facilities provided by the Territorial Government amounting to \$306,000 and contributions towards separate schools amounting to \$26,000.
5. Construction and equipment, rural consolidated high schools and provincial share of construction and equipment, regional high schools.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1954 — Concluded
(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	S.C.	Sub-Total	Yukon	Total
85. Trade and industrial development....	Ordinary	186	58	541	318	2,944	1,381	273	340	517	558	7,116	—	7,116
86.	Capital	—	7	15	—	—	3	—	—	3	—	28	—	28
87. Local government planning and development	Ordinary	95	5	54	34	218	1,176	50	514	539	122	2,807	—	2,807
88.	Capital	—	1	—	—	—	48	—	—	—	—	49	—	49
Debt charges:														
89. Commission on bond or debenture sales and other management charges	Ordinary	2	—	5	33	47	51	8	15	4	12	177	—	177
90. Discount (or amount amortized) on provincial bond sales	Ordinary	—	4	290	131	734	666	—	—	—	193	2,018	—	2,018
91. Bonded debt retirement ¹	Ordinary	417	572	4,421	5,442	10,050	29,945	6,790	8,146	3,020	12,467	81,270	—	81,270
92. Interest	Ordinary	674	658	6,879	7,446	15,551	30,974	6,617	6,469	2,521	9,019	86,808	—	86,808
93. Loss on foreign exchange	Ordinary	—	—	—	—	—	19	—	14	—	2	35	—	35
94. Premium (or amount amortized) or loss on sale of securities purchased as investments	Ordinary	—	—	—	—	—	—	—	56	—	—	56	—	56
95. Total debt charges	Ordinary	1,093	1,234	11,595	13,052	26,382	61,655	13,415	14,700	5,545	21,693	170,364	—	170,364
96. Contributions to other governments ²	Ordinary	226	95	972	2,638	—	3,544	83	—	7,952	14,259	29,469	76	29,545
97. Contributions to government enterprises ³	Ordinary	50	32	368	25	1,015	9,442	1,072	892	17	—	12,923	—	12,923
Other expenditure:														
98. Civil defence	Ordinary	7	1	9	6	4	37	50	62	218	325	719	—	719
99.	Capital	—	—	—	—	—	—	—	—	112	—	112	—	112
100. Housing	Ordinary	47	—	18	—	2,967	144	—	49	—	800	4,025	—	4,025
101.	Capital	—	—	—	401	—	—	—	105	—	—	506	—	506
102. Other	Ordinary	63	8	33	1	106	817	43	161	99	61	1,392	—	1,392
103.	Capital	—	—	—	—	—	1	—	—	—	—	1	—	1
104. Total other expenditure	Ordinary	117	9	60	7	3,077	998	93	272	317	1,186	6,136	—	6,136
105.	Capital	—	—	—	401	—	1	—	105	112	—	619	—	619
106. Sub-total	Ordinary	32,327	6,819	54,166	57,523	295,044	409,699	59,390	86,174	88,201	197,256	1,286,599	1,610	1,288,209
107.	Capital	4,919	1,944	8,379	3,542	58,524	41,371	7,113	18,402	45,789	328	190,311	—	190,311
Non-expense and surplus payments:														
108. Advances charged to revenue	Ordinary	957	7	15	5	—	—	25	150	198	2,751	4,108	—	4,108
109. Refunds of previous years revenue	Ordinary	197	5	—	—	—	4	49	55	861	3	1,174	—	1,174
110. Other	Ordinary	—	—	10	—	1,493 ⁴	200	—	—	—	—	1,703	—	1,703
111. Total non-expense and surplus payments	Ordinary	1,154	12	25	5	1,493	204	74	205	1,059	2,754	6,985	—	6,985
112. Total gross ordinary expenditure		33,481	6,831	54,191	57,528	296,537	409,903	59,464	86,379	89,260	200,010	1,293,584	1,610	1,295,194
113. Total gross capital expenditure		4,919	1,944	8,379	3,542	58,524	41,371	7,113	18,402	45,789	328	190,311	—	190,311
114. Total gross general expenditure		38,400	8,775	62,570	61,070	355,061	451,274	66,577	104,781	135,049	200,338	1,483,895	1,610	1,485,505
115. Less retirement included above		417	572	4,421	5,442	10,050	29,945	6,790	8,146	3,020	12,467	81,270	—	81,270
116. Total Gross expenditure exclusive of debt retirement		37,983	8,203	58,149	55,628	345,011	421,329	59,787	96,635	132,029	187,871	1,402,625	1,610	1,404,235

1. Includes retirement of treasury bills.

2. See Table 10, items 4 to 6 for breakdown.

3. Consists of Nfld. — Fisheries Development Authority; P.E.I. — P.E.I. Industrial Corporation; N.S. — Power Commission re rurale electrification; N.B. — Power Commission re rural electrification; Que. — Farm Credit Bureau \$458,000, Rural Electrification Bureau \$557,000; Ont. — Hydro-Electric Power Commission bonus re rural lines \$9,412,000, Rural Telephone Systems Act \$30,000; Man. — Power Commission Extension; Sask. — Government Finance Office re Sask. Wool Products \$830,000, Government Seed Plant \$18,000, Fish Marketing Service \$44,000; Alta. — Bitumont Plant.

4. Increase in reserve for doubtful accounts.

TABLE 4. Net General Revenue for Fiscal Year Ended March 31, 1954
(Thousands of dollars)

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	Total
Taxes:													
1. Corporations	—	—	—	—	16,301	718 ¹	—	—	—	—	17,019	—	17,019
Income:													
2. Corporations	—	—	—	—	48,889	221 ¹	—	—	—	—	49,110	—	49,110
3. Individuals ¹	—	—	—	—	—	3	—	—	—	—	3	—	3
4. Property	—	—	100	227	—	1,616	—	290	—	4,130	6,363	88	6,451
Sales:													
5. Alcoholic beverages	2	270	—	2	1,524	—	—	2	—	2	1,794	69	1,863
6. Amusements and admissions	85	133	747	430	4,912	10,739	1,249	58	1,399	3,337	23,089	12	23,101
7. Motor fuel and fuel oil ³	2,160	1,217	9,619	7,457	57,109	87,151	8,432	14,307	17,760	18,636	223,848	175	224,023
8. Tobacco	2	148	—	1,143	12,734	—	—	2	—	—	14,025	—	14,025
9. General	5,650	—	—	7,494	41,711	—	—	17,941	—	35,467	108,263	—	108,263
10. Other commodities and services ⁴	—	—	185	—	4,467	—	—	—	—	—	4,652	—	4,652
11. Succession duties	—	—	5 ¹	6 ¹	10,913	20,164	5 ¹	23 ¹	17 ¹	—	31,133	—	31,133
12. Other ⁵	247	—	93	66	1,016	4,467	15	5,962	1,078	14,056	27,000	8	27,008
13. Total taxes	8,142	1,768	10,749	16,823	199,576	125,079	9,701	38,581	20,254	75,623	506,299	352	506,651
14. Federal tax rental agreement	11,825	3,631	19,497	16,178	—	134,448	25,039	25,254	29,803	43,516	309,191	250	309,441
Privileges, licences and permits:													
15. Liquor control and regulation	891	28	287	15	12,160	14,916	2,153	63	1,016	302	31,831	7	31,838
16. Motor vehicles	969	474	3,938	3,300	22,555	27,451	5,108	5,394	8,646	10,337	88,172	75	88,247
17. Natural resources	502	12	1,320	3,445	25,096	22,110	2,919	10,259	103,000	26,274	194,937	25	194,962
18. Other	298	87	395	357	5,240	5,182	604	1,145	1,363	1,499	16,170	32	16,202
19. Total privileges, licences and permits	2,660	601	5,940	7,117	65,051	69,659	10,784	16,861	114,025	38,412	331,110	139	331,249
20. Sales and services	137	65	917	594	3,704	5,430	1,042	2,576	2,478	3,784	20,727	9	20,736
Fines and penalties:													
21. Liquor control	21	14	66	25	200	99	76	72	207	—	780	6	786
22. Other	74	18	125	62	484	1,199	155	187	528	387	3,219	1	3,220
23. Total fines and penalties	95	32	191	87	684	1,298	231	259	735	387	3,999	7	4,006
Other governments:													
Government of Canada:													
24. Share of income tax on power utilities ..	161	30	279	283	2,120	1,097	569	43	1,396	853	6,831	—	6,831
25. Subsidies	6,369 ⁶	657	2,057	1,679	3,300	3,641	1,755	2,041	2,127	1,281	24,907	37	24,944
26. Total Government of Canada	6,530	687	2,336	1,962	5,420	4,738	2,324	2,084	3,523	2,134	31,738	37	31,775
27. Municipalities	—	—	245	—	—	—	—	—	27	—	272	—	272
28. Total other governments	6,530	687	2,581	1,962	5,420	4,738	2,324	2,084	3,550	2,134	32,010	37	32,047
Government enterprises and other funds:													
29. Liquor profits	2,202	870	9,459	6,450	21,921	30,019	6,493	11,270	14,497	21,081	124,262	660	124,922
30. Other ⁷	—	—	—	—	2,800	—	—	600	195	—	3,595	—	3,595
31. Other revenue	12	7	8	7	160	91	20	63	45	304	717	—	717
32. Sub-total	31,603	7,661	49,342	49,218	299,316	370,762	55,634	97,548	185,582	185,244	1,331,910	1,454	1,333,364
Non-revenue and surplus receipts:													
33. Refunds of previous years' expenditure ..	36	5	6	2	101	115	162	77	70	340	914	6	920
34. Repayment of advances credited to revenue	2	5	—	—	—	1	25	756	199	751	1,739	—	1,739
35. Other	—	—	—	—	—	19	1	34	—	2	56	—	56
26. Total net general revenue	31,641	7,671	49,348	49,220	299,417	370,897	55,822	98,415	185,851	186,337	1,334,619	1,460	1,336,079
37. Population (000's)⁸	383	106	663	536	4,269	4,897	809	861	1,002	1,230	14,756	9	14,765
38. Net general revenue per capita (\$)	82.61	72.37	74.43	91.83	70.14	75.74	69.00	114.31	185.48	151.49	90.45	162.22	90.49

1. Collection of arrears.
2. Taxed under the general sales tax, item 9.
3. Commissions allowed to gasoline agents have been added back to motor fuel and fuel oil tax revenue and to general government expenditures as follows: Nfld.—\$22,000; P.E.I.—\$15,000; N.S.—\$64,000; N.B.—\$120,000; Que.—\$496,000; Ont.—\$912,000; Man.—\$145,000; Sask.—\$219,000; Alta.—\$445,000; B.C.—\$273,000; Yukon—Nil.
4. N.S.—Long Distance Telephone Tax; Que.—Hospital Tax on meals.
5. For break down see narrative to Table 4.
6. Includes transitional grant of \$4,800,000.
7. For break down see Table 1, footnote 6.
8. Population at June 1, 1953 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 5. Net General Expenditure for Fiscal Year Ended March 31, 1954
(Thousands of dollars)

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	Total
1. General government ¹	1,893	397	1,807	1,506	13,504	13,480	2,432	3,962	3,788	8,737	51,506	114	51,620
2. Protection of persons and property	2,014	291	1,673	951	22,850	28,733	3,008	3,445	5,626	8,227	76,818	1	76,819
3. Transportation and communications	7,122	2,572	17,569	15,123	89,712	113,988	13,607	17,678	43,633	31,683	352,687	420	353,107
Health and social welfare:													
4. Health	6,426	1,052	5,398	5,863	37,110	57,875	6,683	28,063	17,801	42,985	209,256	209	209,465
5. Social welfare	5,416	374	3,396	2,969	33,935	23,530	4,147	6,666	7,536	15,518	103,487	56	103,543
6. Recreational and cultural services	167	60	245	53	2,076	3,298	46	714	206	1,231	8,096	—	8,096
7. Education	6,345	1,191	11,199	8,636	55,341 ²	83,272	11,100	13,465	20,113	23,105	233,767	263	234,030
8. Natural resources and primary industries	1,494	362	2,595	3,808	36,254	21,070	4,342	6,877	11,000	14,506	102,308	15	102,323
9. Trade and industrial development	186	65	556	318	2,944	1,384	273	340	520	558	7,144	—	7,144
10. Local government planning and development	95	6	54	34	218	1,224	50	514	539	122	2,856	—	2,856
11. Debt charges	510	1,221	9,773	11,065	21,520	52,282	6,507	10,759	1,336	19,493	134,466	—	134,466
12. Contributions to other governments ³	226	95	972	2,638	—	3,544	83	—	7,652	14,259	29,469	76	29,545
13. Contributions to government enterprises	60	32	368	25	1,015	9,442	1,072	892	17	—	12,923	—	12,923
14. Other expenditures	111	9	56	266	3,077	834	68	349	344	1,069	6,183	—	6,183
15. Sub-total	32,065	7,727	55,661	53,255	319,556	413,956	53,418	93,724	120,111	181,493	1,330,966	1,154	1,332,120
16. Non-expense and surplus payments	1,154	12	14	—	1,493	204	74	205	1,059	2,754	6,969	—	6,969
17. Total net general expenditure	33,219	7,739	55,675	53,255	321,049	414,160	53,492	93,929	121,170	184,247	1,337,935	1,154	1,339,089
18. Less debt retirement included above ..	417	572	4,421	5,442	10,050	29,945	6,790	8,146	3,020	12,467	81,270	—	81,270
19. Total net general expenditure exclusive of debt retirement	32,802	7,167	51,254	47,813	310,999	384,215	46,702	85,783	118,150	171,780	1,256,665	1,154	1,257,819
20. Population (000's) ⁴	383	106	663	536	4,269	4,897	809	861	1,002	1,230	14,756	9	14,765
21. Net general expenditure per capita (exclusive of debt retirement) (\$)	85.64	67.61	77.30	89.20	72.85	78.46	57.73	99.63	117.91	139.66	85.16	128.22	85.19

1. Includes expenditure on public buildings serving a number of functions.

2. See Table 2, footnote 2.

3. See Table 10, item 7.

4. Population at June 1, 1953 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1954
(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	Total
General Government;														
1. Executive and administrative ¹	Ordinary	1,700	320	1,322	1,237	10,653	9,750	1,795	3,097	2,460	7,382	39,716	94	39,810
2.	Capital	- 1 ²	- 12 ²	6	—	1,303	2,808	46	423	876	1	5,450	—	5,450
3. Legislative	Ordinary	194	89	479	269	1,548	784	591	363	415	1,190	5,922	20	5,942
4. Research, planning and statistics	Ordinary	—	—	—	—	—	138	—	79	37	164	418	—	418
5. Total general government	Ordinary	1,894	409	1,801	1,506	12,201	10,672	2,386	3,539	2,912	8,736	46,056	114	46,170
6.	Capital	- 1	- 12	6	—	1,303	2,808	46	423	876	1	5,450	—	5,450
Protection of persons and property:														
7. Law enforcement	Ordinary	325	75	338	172	5,995	4,871	674	739	989	1,042	15,220	—	15,220
8.	Capital	—	—	—	—	871	956	—	—	484	—	2,311	—	2,311
9. Corrections	Ordinary	271	46	165	99	3,861	5,475	691	570	882	3,623	15,683	—	15,683
10.	Capital	4	—	1	—	1,190	992	55	1	635	—	2,878	—	2,878
11. Police protection	Ordinary	829	81	308	250	5,573	7,857	398	572	665	987	17,520	—	17,520
12.	Capital	—	—	—	—	—	542	—	—	2	—	544	—	544
13. Other	Ordinary	585	89	861	430	5,036	7,900	1,190	1,531	1,962	2,575	22,159	1	22,160
14.	Capital	—	—	—	—	324	140	—	32	7	—	503	—	503
15. Total protection of persons and prop-	Ordinary	2,010	291	1,672	951	20,465	26,103	2,953	3,412	4,498	8,227	70,582	1	70,583
16.	Capital	4	—	1	—	2,385	2,630	55	33	1,128	—	6,236	—	6,236
Transportation and communications:														
17. Highways, roads and bridges	Ordinary	2,922	1,049	10,474	12,726	39,783	92,846	9,704	8,921	11,909	30,116	220,450	420	220,870
18.	Capital	3,655	1,450	6,256	1,944	49,442	21,142	3,903	8,537	31,388	327	128,044	—	128,044
19. Railways	Ordinary	344	—	—	—	—	—	—	—	17	50	411	—	411
20. Telephone, telegraph and wireless	Ordinary	—	—	24	—	—	—	—	—	—	—	24	—	24
21.	Capital	—	—	2	—	—	—	—	—	—	—	2	—	2
22. Waterways	Ordinary	29	68	714	453	487	—	—	220	310	1,190	3,471	—	3,471
23.	Capital	172	—	99	—	—	—	—	—	9	—	280	—	280
24. Other	Ordinary	—	5	—	—	—	—	—	—	—	—	5	—	5
25. Total transportation and communica-	Ordinary	3,295	1,122	11,212	13,179	40,270	92,846	9,704	9,141	12,236	31,356	224,361	420	224,781
26.	Capital	3,827	1,450	6,357	1,944	49,442	21,142	3,903	8,537	31,397	327	128,326	—	128,326
Health and social welfare:														
Health:														
27. General	Ordinary	234	41	60	93	1,179	1,271	339	360	228	496	4,301	3	4,304
28.	Capital	—	—	—	—	—	—	—	—	1	—	1	—	1
29. Public health	Ordinary	266	154	497	576	2,916	3,947	653	1,783	1,171	1,892	13,855	15	13,870
30.	Capital	—	—	—	—	—	20	—	4	348	—	372	—	372
31. Medical, dental and allied services	Ordinary	695	35	115	18	2,195	1,783	52	1,224	271	1,860	8,248	—	8,248
32.	Capital	—	—	—	—	13	—	—	—	—	—	13	—	13
33. Hospital care	Ordinary	5,370	731	3,974	4,215	30,807	44,081	5,212	20,797	13,904	38,737	167,828	191	168,019
34.	Capital	- 139 ²	91	752	961	—	6,773	427	3,895	1,878	—	14,638	—	14,638
35. Total health	Ordinary	6,565	961	4,646	4,902	37,097	51,082	6,256	24,164	15,574	42,985	194,232	209	194,441
36.	Capital	- 139	91	752	961	13	6,793	427	3,899	2,227	—	15,024	—	15,024

1. Includes expenditure on public buildings serving a number of functions.
2. Capital revenue exceeds capital expenditure.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1954 - Continued
(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	Total
Health and social welfare—Concluded:														
Social welfare:														
37. Aid to aged persons.....	Ordinary	1,060	179	1,144	1,406	8,943	7,146	1,214	1,960	3,956	6,945	33,953	2	33,955
38. Capital	Capital	—	4	—	—	—	—	—	349	380	—	733	—	733
39. Aid to blind persons	Ordinary	56	10	90	94	589	610	83	89	60	158	1,839	—	1,839
40. Aid to unemployed employables and unemployables	Ordinary	2,047	56	1	1	1	5,401	850	1,105	1,270	5,079	15,808	35	15,843
41. Capital	Capital	—	—	—	—	—	—	—	—	22	—	22	—	22
42. Mothers' allowances	Ordinary	1,255	74	1,501	1,274	7,890	6,317	1,006	1,217	937	388	21,859	—	21,859
43. Child welfare	Ordinary	369	39	504	116	6,294	2,164	487	675	244	1,343	12,235	19	12,254
44. Labour	Ordinary	53	—	97	75	977	984	172	153	233	372	3,116	—	3,116
45. Other social welfare	Ordinary	576	12	60	4	9,242	908	335	1,118	432	1,233	13,920	—	13,920
46. Capital	Capital	—	—	—	—	—	—	—	—	2	—	2	—	2
47. Total social welfare	Ordinary	5,416	370	3,396	2,969	33,935	23,530	4,147	6,317	7,132	15,518	102,730	56	102,786
48. Capital	Capital	—	4	—	—	—	—	—	349	404	—	757	—	757
49. Total health and social welfare....	Ordinary	11,981	1,331	8,042	7,871	71,032	74,612	10,403	30,481	22,706	58,503	296,962	265	297,227
50. Capital	Capital	— 139	95	752	961	13	6,793	427	4,248	2,631	—	15,781	—	15,781
Recreational and cultural services:														
51. Archives, art galleries, museums and libraries.....	Ordinary	145	41	202	33	363	833	31	170	32	393	2,243	—	2,243
52. Capital	Capital	2	—	4	—	4	—	—	343	—	—	353	—	353
53. Parks, beaches and other recreational areas	Ordinary	10	—	1	—	1,201	1,825	—	143	91	725	3,996	—	3,996
54. Capital	Capital	—	—	—	—	62	303	—	—	—	—	365	—	365
55. Physical culture.....	Ordinary	8	17	20	15	59	293	15	58	37	87	609	—	609
56. Other	Ordinary	2	2	18	5	387	44	—	—	46	26	530	—	530
57. Capital	Capital	—	—	—	—	—	—	—	—	—	—	—	—	—
58. Total recreational and cultural services	Ordinary	165	60	241	53	2,010	2,995	46	371	206	1,231	7,378	—	7,378
59. Capital	Capital	2	—	4	—	66	303	—	343	—	—	718	—	718
Education:														
60. Schools operated by local authorities	Ordinary	5,504 ²	928	7,589	7,449	34,029 ³	59,250	8,671	9,820	14,948	17,562	165,750	263 ⁴	166,013
61. Capital	Capital	—	—	552 ⁵	—	—	—	—	—	—	—	552	—	552
62. Universities college and other schools	Ordinary	536	182	1,023	945	13,601	15,805	1,623	1,748	2,538	3,130	41,131	—	41,131
63. Capital	Capital	31	5	412	—	2,389	941	299	809	1,253	—	6,139	—	6,139
64. Education of the handicapped	Ordinary	—	15	—	62	320	713	70	158	122	262	1,722	—	1,722
65. Capital	Capital	—	—	—	—	—	318	—	7	—	—	325	—	325
66. Superannuation and pensions	Ordinary	64	4	1,081	34	795	4,978	164	410	811	1,710	10,051	—	10,051
67. Other	Ordinary	210	57	542	146	4,207	1,267	273	513	437	441	8,093	—	8,093
68. Capital	Capital	—	—	—	—	—	—	—	—	4	—	4	—	4
69. Total education	Ordinary	6,314	1,186	10,235	8,636	52,952	82,013	10,801	12,649	18,856	23,105	226,747	263	227,010
70. Capital	Capital	31	5	964	—	2,389	1,259	299	816	1,257	—	7,020	—	7,020
Natural resources and primary industries:														
71. Fish and game	Ordinary	491	40	97	468	4,298	2,058	565	193	352	913	9,475	15	9,490
72. Capital	Capital	—	—	—	—	568	153	—	—	—	—	721	—	721
73. Forests	Ordinary	292	42	625	1,872	7,320	10,163	1,030	442	1,709	8,427	31,922	—	31,922
74. Capital	Capital	5	3	41	—	75	468	43	—	219	—	854	—	854
75. Lands: Settlement and agriculture....	Ordinary	423	234	1,025	1,292	18,824	6,281	1,467	2,679	3,014	2,900	38,139	—	38,139
76. Capital	Capital	—	24	57	—	—	125	392	1,121	3,712	—	5,431	—	5,431
77. Minerals and mines	Ordinary	190	2	489	88	1,171	957	154	620	1,423	1,197	6,291	—	6,291
78. Capital	Capital	—	—	158	—	—	11	—	—	45	—	214	—	214
79. Water resources	Ordinary	4	—	6	—	2,162	88	390	—	219	379	3,248	—	3,248
80. Capital	Capital	—	—	—	—	1,813	—	—	—	—	—	1,813	—	1,813
81. Other	Ordinary	89	17	95	88	23	766	94	1,822	159	690	3,843	—	3,843
82. Capital	Capital	—	—	2	—	—	—	207	—	148	—	357	—	357
83. Total natural resources and primary industries	Ordinary	1,489	335	2,337	3,808	33,798	20,313	3,700	5,756	6,876	14,506	92,918	15	92,933
84. Capital	Capital	5	27	258	—	2,456	757	642	1,121	4,124	—	9,390	—	9,390

1. Cost borne by municipalities.

2. Primary and secondary schools are operated on a denominational basis.

3. See Table 2, footnote 2.

4. Consists of expenditure on public school facilities provided by the territorial government amounting to \$237,000 and contributions towards separate schools amounting to \$26,000.

5. See Table 3, footnote 5, page 15.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1954 — Concluded
(Thousands of Dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	Total
85. Trade and industrial development	Ordinary	186	58	541	318	2,944	1,381	273	340	517	558	7,116	—	7,116
86.	Capital	—	7	15	—	—	3	—	—	3	—	28	—	28
87. Local government planning and development	Ordinary	95	5	54	34	218	1,176	50	514	539	122	2,807	—	2,807
88.	Capital	—	1	—	—	—	48	—	—	—	—	49	—	49
Debt charges: ¹														
89. Commission on bond or debenture sales and other management charges	Ordinary	2	—	5	26	47	48	8	6	4	12	158	—	158
90. Discount (or amount amortized) on provincial bond sales	Ordinary	—	4	270	131	734	666	—	—	—	193	1,998	—	1,998
91. Bonded debt retirement	Ordinary	417	572	4,421	5,442	10,050	23,945	6,790	8,146	3,020	12,467	81,270	—	81,270
92. Interest	Ordinary	91	645	5,095	5,518	13,110	21,611	-239	2,606	-1,680	6,991	53,698	—	53,698
93. Loss of foreign exchange	Ordinary	—	—	-18	-52	-2,087	12	-2	3	-1	-170	-2,315	—	-2,315
94. Premium (or amount amortized) or loss on sale of securities purchased as investments	Ordinary	—	—	—	—	-334	—	—	-2	-7	—	-343	—	-343
95. Total debt charges	Ordinary	510	1,221	9,773	11,065	21,520	52,282	6,507	10,759	1,336	19,493	134,466	—	134,466
96. Contributions to other governments ²	Ordinary	226	95	972	2,638	—	3,544	83	—	7,652	14,259	29,469	76	29,545
97. Contributions to government enterprises ³	Ordinary	60	32	368	25	1,015	9,442	1,072	892	17	—	12,923	—	12,923
Other expenditure:														
98. Civil defence	Ordinary	1	1	5	6	4	37	25	34	178	208	499	—	499
99.	Capital	—	—	—	—	—	—	—	—	67	—	67	—	67
100. Housing	Ordinary	47	—	18	—	2,967	144	—	49	—	800	4,025	—	4,025
101.	Capital	—	—	—	259	—	—	—	105	—	—	364	—	364
102. Other	Ordinary	63	8	33	1	106	652 ⁴	43	161	99	61	1,227	—	1,227
103.	Capital	—	—	—	—	—	1	—	—	—	—	1	—	1
104. Total other expenditure	Ordinary	111	9	56	7	3,077	833	68	244	277	1,069	5,751	—	5,751
105.	Capital	—	—	—	259	—	1	—	105	67	—	432	—	432
106. Sub-total	Ordinary	28,336	6,154	47,304	50,091	261,502	378,212	48,046	78,098	78,628	181,165	1,157,536	1,154	1,158,690
107.	Capital	3,729	1,573	8,357	3,164	58,054	35,744	5,372	15,626	41,483	328	173,430	—	173,430
Non-expense and surplus payments:														
108. Advances charged to revenue	Ordinary	957	7	4	—	—	—	25	150	198	2,751	4,092	—	4,092
109. Refunds of previous years' revenue ..	Ordinary	197	5	—	—	—	4	49	55	861	3	1,174	—	1,174
110. Other	Ordinary	—	—	10	—	1,493 ⁵	200	—	—	—	—	1,703	—	1,703
111. Total non-expense and surplus payments	Ordinary	1,154	12	14	—	1,493	204	74	205	1,059	2,754	6,969	—	6,969
112. Total net ordinary expenditure		29,490	6,166	47,318	50,091	262,995	378,416	48,120	78,303	79,687	183,919	1,164,505	1,154	1,165,659
113. Total net capital expenditure		3,729	1,573	8,357	3,164	58,054	35,744	5,372	15,626	41,483	328	173,430	—	173,430
114. Total net general expenditure		33,219	7,739	55,675	53,255	321,049	414,160	53,492	93,929	121,170	184,247	1,337,935	1,154	1,339,089
115. Less debt retirement included above		417	572	4,421	5,442	10,050	29,945	6,790	8,146	3,020	12,467	81,270	—	81,270
116. Total net general expenditure exclusive of debt retirement		32,802	7,167	51,254	47,813	310,999	384,215	46,702	85,783	118,150	171,780	1,256,665	1,154	1,257,819

1. Negative amounts indicate excess of revenue over expenditure.

2. See Table 10, items 4 to 6 for breakdown.

3. See Table 3, footnote 3, page 16.

4. Includes standardization of hose couplings \$300,000; grants towards costs of tornado damage \$209,000.

5. Increase in reserve for doubtful accounts.

TABLE 7. Reconciliation of Gross Ordinary Revenue with Provincial Ordinary Revenue Per Public Accounts for Fiscal Year Ended March 31, 1954

(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon
1. Provincial ordinary revenue per public accounts	36,066	8,540	50,769	53,532	297,817	372,973	56,728	82,743	197,043	169,034	2,016
Add:											
2. Revenue of administrative or special funds	129	404	434	1,017	264	44,979	2,106	19,542	571	37,246	—
3. Revenue deducted from expenditure in public accounts	—	—	4,867	2,043	36,019	22,607	8,198	5,539	—	14,861	—
4. Expenditure deducted from revenue in public accounts	22	25	64	151	1,050	912	145	219	445	273	—
5. Capital account revenue of an ordinary nature	64	17	27	122	—	6,515	6,047	580	221	—	—
6. Unremitted profits on liquor sales	115	—	90	—	1,037	—	25	—	233	123	—
7. Liquor Board revenues other than from liquor sales	—	—	272	—	—	—	—	—	788	—	—
8. Items treated as deferred revenue in public accounts, viz. Federal Tax Rental Agreements (net)	—	—	—	—	—	—	739	388	—	—	—
9. Total additions	330	446	5,754	3,333	38,370	75,013	17,260	26,268	2,258	52,503	—
Deduct:											
10. Refunds of current year's expenditure included in revenue in public accounts	111	4	72	21	—	623	34	166	1,300	—	100
11. Refunds of current year's revenue included in expenditure in public accounts	76	333	—	—	3,228	3,482	—	—	—	—	—
12. Sinking fund earnings included in revenue in public accounts	—	—	—	—	—	—	—	—	—	—	—
13. Revenue of working capital funds offset against expenditure	473	—	69	65	—	—	—	136	58	86	—
14. Profits of working capital funds taken into revenue in public account	—	—	21	122	—	—	—	—	—	—	—
15. Offsets to adjust contributions to and from government enterprises to a "net" basis	—	—	—	—	—	—	—	40	1,366	—	—
16. Employees' contributions to superannuation fund offset against expenditure	79	—	—	—	—	—	—	—	1,070	—	—
17. To deduct amount turned over by Liquor Board in excess of profits on sales	—	—	—	—	—	985	—	—	—	—	—
Interfund eliminations:											
18. Special fund expenditure included in provincial ordinary revenue	—	—	—	—	—	12	109	2,178	16	59	—
19. Provincial ordinary expenditure included in special fund revenue	25	313	140	—	—	40,500	775	—	—	18,964	—
20. Capital revenue included in ordinary expenditure	—	—	—	—	—	—	5,904	—	67	—	—
21. Total deductions	764	650	302	208	3,228	45,602	6,822	2,520	3,877	19,109	100
22. Gross ordinary revenue	35,632	8,336	56,221	56,657	332,959	402,384	67,166	106,491	195,424	202,428	1,916

TABLE 8. Reconciliation of Gross Ordinary Expenditure with Provincial Ordinary Expenditure Per Public Accounts for Fiscal Year Ended March 31, 1954

(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon
1. Provincial ordinary expenditure per public accounts	33,390	6,874	44,188	53,446	261,360	372,040	56,510	72,958	92,029	165,624	1,710
Add:											
2. Expenditure of administrative or special funds	53	371	936	896	264	32,913	1,438	9,852	554	37,154	—
3. Revenue deducted from expenditure in public accounts	—	—	4,867	2,043	36,019	22,607	8,198	5,539	—	14,861	—
4. Expenditure deducted from revenue in public accounts	22	25	64	151	1,050	912	145	219	445	273	—
5. Items charged to surplus account by province	—	—	4,421	—	—	—	—	—	—	609	—
6. Capital account expenditure of an ordinary nature	1,075	214	20	1,200	35	25,176	—	—	—	547	—
7. Deficits of working capital funds not taken into expenditure	—	—	—	—	—	—	—	256	76	27	—
8. Liquor Board expenditure other than liquor selling costs	—	—	362	—	1,037	872	25	4	77	123	—
9. Total additions	1,150	610	10,670	4,290	38,405	82,480	9,806	15,870	1,152	53,594	—
Deduct:											
10. Refunds of current year's expenditure included in revenue in public accounts	111	4	72	21	—	623	34	166	1,300	—	100
11. Refunds of current year's revenue included in expenditure in public accounts	76	333	—	—	3,228	3,482	—	—	—	—	—
12. Sinking fund earnings applied to debenture retirement	—	—	—	—	—	—	—	—	—	—	—
13. Revenue of working capital funds offset against expenditure	473	—	69	65	—	—	—	—	—	—	—
14. Operating surplus of working capital funds offset against expenditure	5	3	386	122	—	—	30	65	102	185	—
15. Offsets to adjust contributions to and from government enterprises to a "net" basis	—	—	—	—	—	—	—	40	1,366	—	—
16. Employee contributions to superannuation fund offset against expenditure	79	—	—	—	—	—	—	—	1,070	—	—
17. Contributions to Liquor Boards offset against liquor profits	290	—	—	—	—	—	—	—	—	—	—
Interfund eliminations:											
18. Special fund expenditure included in provincial ordinary revenue	—	—	—	—	—	12	109	2,178	16	59	—
19. Provincial ordinary expenditure included in special fund revenue	25	313	140	—	—	40,500	775	—	—	18,964	—
20. Capital revenue included in ordinary expenditure	—	—	—	—	—	—	5,904	—	67	—	—
21. Total deductions	1,059	653	667	208	3,228	44,617	6,852	2,449	3,921	19,208	100
22. Gross ordinary expenditure	33,481	6,831	54,191	57,528	296,537	409,903	59,464	86,379	89,260	200,010	1,610

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital for Fiscal Year Ended March 31, 1954

(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub.total	Yukon	Total
From Government of Canada:													
1. Tax Rental Agreement, table 1, item 2.....	11,825	3,631	19,497	16,178	—	134,448	25,039 ¹	25,254 ¹	29,803	43,516	309,191	250	309,441
2. Share of income tax on power utilities, table 1, item 18.....	161	30	279	283	2,120	1,097	569	43	1,396	853	6,831	—	6,831
3. Subsidies, table 1, item 19	6,369 ²	657	2,057	1,879	3,300	3,641	1,755	2,041	2,127	1,281	24,907	37	24,944
4. Sub-total, items 1-3	18,355	4,318	21,833	18,140	5,420	139,186	27,363	27,338	33,326	45,650	340,929	287	341,216
Grants-in-aid and shared-cost contributions:													
Highways, roads and bridges:													
5. Trans-Canada highway	977	112	—	284	—	2,487	1,501	1,974	3,936	3,505	14,776	—	14,776
6. Other highways, roads and bridges	—	—	—	750	—	204	—	4	—	—	958	334	1,292
Health and social welfare:													
General health grants:													
7. Hospital construction	250	17	451	556	2,472	2,552	626	763	1,026	886	9,599	—	9,599
8. General public health	200	49	..	182	1,311	1,601	414	352	..	619	4,728	2	4,730
9. Tuberculosis control	154	47	..	183	2,194	648	182	237	..	276	3,921	5	3,926
10. Mental health	135	51	..	217	1,636	1,571	288	339	..	470	4,707	—	4,707
11. Venereal disease control	16	2	..	22	114	135	30	30	32	44	425	—	425
12. Crippled children	12	2	..	35	146	123	30	24	..	22	394	—	394
13. Professional training.....	11	6	53	24	241	201	46	23	..	50	655	—	655
14. Cancer control	77	9	..	125	928	346	147	210	237	187	2,266	—	2,266
15. Public health research	—	—	21	3	219	130	10	27	..	23	433	—	433
16. Laboratory and radiological services	62	31	..	113	—	—	72	154	—	33	465	—	465
17. Medical rehabilitation	—	—	—	9	22	—	11	4	..	4	50	—	50
18. Child and maternal health.....	12	9	..	20	—	21	—	31	—	4	97	—	97
19. Undistributed general health grants	—	—	899	—	—	—	—	—	802	—	1,701	—	1,701
20. Vital statistics fees	3	—	3	3	21	23	4	4	5	5	71	—	71
21. Other health	—	—	—	1	7	69	—	1	79	32	189	46	235
22. Old age assistance	696	86	1,029	1,248	7,185	4,726	1,112	1,018	1,103	1,883	20,266	—	20,266
23. Allowances to blind persons	122	28	251	264	1,058	602	148	126	135	175	2,909	—	2,909
24. Other welfare	—	—	—	—	—	8	—	2	—	4	14	—	14
Physical culture:													
25. National physical fitness programme	—	—	11	9	—	76	13	14	11	19	153	—	153
Education:													
Vocational Training Co-ordination Act:													
26. Youth training.....	16	7	22	22	201	100	..	44	17	50	479	—	479
27. Apprenticeship training.....	1	—	42	40	—	272	..	59	195	53	662	—	662
28. Vocational school assistance	64	25	103	90	654	597	..	114	148	141	1,936	—	1,936
29. Foremanship and supervisory training	—	—	—	—	8	—	—	—	—	—	8	—	8
30. Training for gainful employment or for defence industries	—	—	132	46	—	18	..	..	18	21	235	—	235
31. Training re armed forces.....	—	—	—	6	110	33	..	—	—	—	149	—	149
32. Vocational correspondence courses	—	—	—	—	—	—	..	—	2	7	9	—	9
33. Capital expenditure for vocational schools	—	—	—	—	—	270	..	—	—	—	270	—	270
34. Undistributed education grants	—	—	—	—	—	—	263	—	—	—	263	—	263
35. Grants to universities ³	—	20	23	—	—	227	—	—	—	—	270	—	270
36. Other education grants	—	—	2	6	—	—	—	4	—	10	22	—	22

1. Includes amounts treated as deferred revenue by the provinces: Man. — \$739,000 (net); Sask. — \$388,000 (net).

2. Includes transitional grant of \$4,800,000.

3. See explanatory comment dealing with Table 9.

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital for Fiscal Year Ended March 31, 1954 - Concluded
(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	Total
Grants-in-aid and shared-cost contributions from Government of Canada—Concluded:													
Natural resources and primary industries:													
Fish and game:													
37. Fur conservation	—	—	—	—	—	75	—	45	—	2	122	—	122
Forests:													
38. Forestry agreement	—	10	25	12	—	442	80	34	165	478	1,246	—	1,246
39. To combat spruce budworm.....	—	—	—	713	—	—	—	—	—	—	713	—	713
40. Other	—	—	—	—	—	5	—	—	—	—	5	—	5
Lands: Settlement and agriculture:													
41. Ram premium policy.....	—	—	1	—	2	—	—	2	—	—	5	—	5
42. Agricultural lime assistance	2	32	59	53	352	31	—	—	—	31	560	—	560
43. Replacement of maple production equipment.....	—	—	—	—	285	—	—	—	—	—	285	—	285
44. Effective organization of man-power.....	—	—	5	3	13	13	14	20	39	17	124	—	124
45. Other agricultural grants.....	1	1	2	3	5	10	58	5	2	19	106	—	106
Other:													
46. Okanagan flood control project	—	—	—	—	—	—	—	—	—	479	479	—	479
47. Fraser River Basin Board.....	—	—	—	—	—	—	—	—	—	30	30	—	30
48. Other natural resources grants.....	—	—	—	—	—	—	—	—	12	29	41	—	41
Other expenditure:													
49. Civil defence	6	—	4	—	—	—	25	28	85	117	265	—	265
50. Miscellaneous (various functions).....	—	—	—	5	—	167	—	—	—	30	202	—	202
51. Total Grants-in-aid and Shared-Cost Contributions from Government of Canada, Table 1, items 20 and 21	3,017	544	3,138	5,047	19,184	17,783	5,074	5,692	8,049	9,735	77,263	387	77,650
52. Total received from Government of Canada	21,372	4,862	24,971	23,187	24,604	156,969	32,437	33,030	41,375	55,385	418,192	674	418,866
From other Provincial Governments:													
53. Shared-Cost Contribution from Alberta re highways	—	—	—	—	—	—	—	19	—	—	19	—	19
From Local Governments:													
Shared-Cost Contributions:													
54. Law enforcement	—	—	—	22	—	—	—	—	—	—	22	—	22
55. Corrections—juvenile delinquents	—	—	2	—	1,163	—	—	—	14	—	1,179	—	1,179
56. Highways, roads and bridges	—	—	—	—	—	—	—	64	—	—	64	—	64
57. Hospital care	—	1	—	—	7,261 ¹	—	—	—	—	1,392 ²	8,654	—	8,654
58. General and public health.....	—	1	—	—	317	—	134	167	—	299	918	—	918
59. Social welfare.....	—	—	—	—	—	—	—	84	—	167	251	—	251
60. Education	—	—	154	—	23	—	—	—	—	—	177	—	177
61. Land drainage and improvement.....	—	—	—	—	52	—	—	—	—	—	52	—	52
62. Miscellaneous.....	14	—	—	142	—	—	—	19	—	—	175	—	175
63. Total Shared-Cost Contributions from Local Governments	14	2	156	164	8,816	—	134	334	14	1,858	11,492	—	11,492
Other Contributions, (Table 4, item 27):													
64. Highway tax	—	—	245	—	—	—	—	—	—	—	245	—	245
65. Education tax	—	—	—	—	—	—	—	—	27	—	27	—	27
66. Total received from Local Governments	14	2	401	164	8,816	—	134	334	41	1,858	11,764	—	11,764
67. Total received from All Governments	21,386	4,864	25,372	23,351	33,420	156,969	32,571	33,383	41,416	57,243	429,975	674	430,649

1. Contributions from the municipalities under the Public Charities Act towards maintenance of indigents, etc.
2. Includes contributions from municipalities to: the hospital insurance fund \$981,000; tuberculosis control \$411,000.

TABLE 10. Specified Amounts Paid to Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1954
(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	L.C.	Sub-total	Yukon	Total
To Government of Canada:													
1. Sundry shared-cost contributions.....	—	—	—	—	—	134	77	—	—	—	211	—	211
2. Police services — R.C.M.P.....	238	81	314	250	—	—	385	553	648	728	3,197	—	3,197
3. Total Government of Canada	238	81	314	250	—	134	462	553	648	728	3,408	—	3,408
To local governments:													
4. Shared-revenue contributions ¹	—	—	—	—	—	897	—	—	7,517	14,253	22,667	—	22,667
5. Subsidies.....	226	95	972	2,638	—	1,775	83	—	135	—	5,924	76	6,000
6. Other ²	—	—	—	—	—	872	—	—	—	6	878	—	878
7. Sub-total items 4-6.....	226	95	972	2,638	—	3,544	83	—	7,652	14,259	29,469	76	29,545
Grants-in-aid and shared-cost contributions:													
8. Protection of persons and property.....	64	2	—	—	650	5,035 ³	—	—	—	—	5,751	—	5,751
9. Highways, roads and bridges.....	116	17	21	138	3,241	27,174	1,402	412	3,492	142	36,155	—	36,155
10. Public health and medical services	55	—	—	—	—	1,355	—	148	58	219	1,835	—	1,835
11. Hospital care ⁴	—	—	—	—	—	—	—	—	1,235	—	1,235	—	1,235
12. Mothers' allowances	—	—	—	84	—	—	—	—	—	—	84	—	84
13. Homes for the aged	—	—	—	—	—	1,884	—	—	—	—	1,884	—	1,884
14. Aid to unemployed employables and unemployables....	—	—	—	—	—	2,489	428	660	787	1,960	6,324	—	6,324
15. Child welfare	—	—	—	—	—	1,376	78	—	—	411	1,865	—	1,865
16. Recreational and cultural services.....	10	—	—	—	—	445	—	2	—	—	457	—	457
17. Schools operated by local authorities ⁵	6	853	6,962	6,965	30,240 ⁷	58,054	8,336	9,112	14,111	16,647	151,180	8	151,180
18. Lands; Settlement and agriculture.....	—	—	—	—	132	791	173	84	—	2	1,182	—	1,182
19. Miscellaneous.....	64	—	3	—	50	250	15	4	—	253	639	—	639
20. Sub-total items 8-18.....	309	872	6,986	7,187	34,313	98,853	10,432	10,322	19,683	19,634	208,591	—	208,591
21. Total local governments	535	967	7,958	9,825	34,313	102,397	10,515	10,322	27,335	33,893	238,060	76	238,136
22. Total all governments	773	1,048	8,272	10,075	34,313	102,531	10,977	10,875	27,983	34,621	241,468	76	241,544

1. Ont.—Railway tax distribution \$25,000, liquor licences paid to municipalities \$872,000; Alta.—liquor fines \$132,000, share of fuel oil tax under Municipal Assistance Act \$7,385,000; B.C.—Municipal Aid Act—share of motor vehicle licence revenues \$2,556,000, share of general sales tax \$11,697,000.
2. Ont.—Payments in lieu of taxes \$378,000; compensation re repeal of Mortgage Tax Act \$240,000, and compensation re amendment to Assessment Act \$254,000.
B.C.—reimbursement of taxes to various municipalities \$5,000, payment under Municipal Act \$1,000.
3. Includes \$2,727,000 and \$2,273,000 subsidies paid under the Police Act and the Fire Department Act respectively.
4. Excludes amounts paid to municipal hospital boards.
5. Includes grants paid directly to teachers in P.E.I., N.B. and Que.
6. Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to \$4,912,000.
7. Excludes \$3,267,000 expenditure out of Education Fund to meet debt charges of various school corporations.
8. Local schools are operated by the Territorial Government and by religious denominations.

TABLE 11. Provincial Revenue from Liquor Operations for Fiscal Year Ended March 31, 1954
(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	Total
Operations													
1. Gross sales.....	6,236	2,701 ¹	26,756	17,727	68,266	115,317	33,546	39,118	53,985	71,946	435,598	1,860	437,458
2. Less cost of sales.....	3,702	1,747	15,991	10,313	40,613	71,767	25,780	25,964	37,118	48,153	281,148	1,117	282,265
3. Gross trading profit.....	2,534	954	10,765	7,414	27,653	43,550	7,766	13,154	16,867	23,793	154,450	743	155,193
4. Less administrative and general expenses	339	84	1,325	1,015	5,732	13,630	1,314	1,978	2,334	2,817	30,568	83	30,651
5. Net trading profit.....	2,195	870	9,440	6,399	21,921	29,920	6,452	11,176	14,533	20,976	123,882	660	124,542
6. Miscellaneous income	—	—	19	51	—	99	41	140	55	108	520	—	520
7. Miscellaneous charges	—	—	—	—	—	—	—	46	91	3	140	—	140
8. Net profit as per tables 1 and 4.....	2,202	870	9,459	6,450	21,921	30,019	6,493	11,270	14,497	21,081	124,262	660	124,922
Reconciliation with Provincial Liquor Board operations													
Add: Revenues excluded from above and shown on revenue tables as:													
9. Privileges, licences and permits.....	891	28	200	15	12,160	13,897	2,153	63	788	277	30,472	—	30,472
10. Fines and penalties.....	21	—	66	—	51	99	—	—	—	—	186	—	186
11. Confiscations	1	—	—	—	—	—	—	3	—	—	55	—	55
12. Add: Expenses charged to reserve for contingencies.....	—	—	—	—	—	2,000	—	—	—	—	2,000	—	2,000
Deduct: Expenditure excluded from above and shown on expenditure tables:													
13. Enforcement expenses.....	—	—	320	—	891	—	13	4	—	123	1,351	—	1,351
14. Other ²	—	—	36	—	146	872	12	—	77	—	1,143	—	1,143
15. Net profit as per Liquor Board reports	3,115	898	9,369	6,465	33,095	45,143	8,621	11,332	15,208	21,235	154,481	660	155,141
Summary													
16. Net profit, table 4, item 29.	2,202	870	9,459	6,450	21,921	30,019	6,493	11,270	14,497	21,081	124,262	660	124,922
17. Sales tax, table 4, item 5	—	270	—	—	1,524	—	—	—	—	—	1,794	69	1,863
18. Privileges, licences and permits, table 4, item 15.....	891	28	287	15	12,160	14,916	2,153	63	1,016	302	31,831	7	31,838
19. Fines and penalties, table 4, item 21.....	21	14	66	25	200	99	76	72	207	..	780	6	786
20. Confiscations, included in table 4, item 31.....	1	—	3	—	51	—	—	3	1	—	59	—	59
21. Total Provincial revenue from liquor operations	3,115	1,182	9,815	6,490	35,856	45,034	8,722	11,408	15,721	21,383	158,726	742	159,468

1. After deducting health tax of \$270,000 paid by purchaser. See item 17.
2. Other: N.S.—plebiscite expense \$1,000, prisoners committed expense \$35,000; Que.—confiscation expenses \$12,000, permit expense \$134,000; Ont.—liquor licence revenue paid to municipalities; Man.—permit expense; Alta.—permit expense.

DOMINION BUREAU OF STATISTICS
Public Finance and Transportation Division
Public Finance Section

Canada Statistics Canada

FINANCIAL STATISTICS
OF
PROVINCIAL GOVERNMENTS
1954

(Fiscal Year Ended March 31, 1955)

Revenue and Expenditure

Actual

Published by Authority of
The Right Honourable C. D. Howe, Minister of Trade and Commerce

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FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

1954

Revenue and Expenditure

ACTUAL

This report presents statistics dealing with revenues and expenditures of provincial governments and of the Yukon and Northwest Territories. A report dealing with assets and liabilities of these governments as at March 31, 1955, has already been published.

The following changes in the revenue and expenditure patterns of provincial governments may be noted during the fiscal year under review.

In New Brunswick the general sales tax revenue dropped from \$7.5 million to \$6 million as a result of the rate being reduced from 4% to 3% of retail sales prices.

In Quebec the new personal income tax yielded \$25 million.

In Saskatchewan the adult and family rates of the hospital insurance tax were increased \$5 and \$10 respectively. Revenue from this source amounted to \$8.3 million in 1954-55 compared with \$5.9 million in the previous year. This revenue is included in "Other Taxes" in these statistics.

In British Columbia the hospital insurance tax, which yielded \$14 million revenue in 1953-54, was abolished. The general sales tax rate was increased from 3% to 5%. The revenue from this source was \$55 million in 1954-55 compared with \$35 million in the previous year. The amusement tax rate was reduced slightly during the year and the yield declined somewhat.

The increase in revenue from the motor fuel and fuel oil taxes is partly accounted for by increases of 1¢ per gallon in Newfoundland and 2¢ per gallon in New Brunswick in the gasoline tax rates.

In Manitoba motor vehicle drivers' licences are valid for a two-year period and most of them did not expire until June 30, 1955. Hence there was no mass renewal of drivers' licences in 1954-55, which accounts for the drop in revenue from motor vehicle licences from \$5.1 million in 1953-54 to \$4.8 million the next year.

The share of federal income tax on power utilities also decreased in Manitoba due to the fact that the Winnipeg Electric Company was absorbed by the Manitoba Hydro-Electric Board and as a Crown corporation no longer pays corporation income tax to the Federal Government.

On the expenditure side also there were some new developments during the year.

The disabled persons allowances were introduced on January 1, 1955 in most provinces, and all provinces had signed similar agreements with the federal government by April 1, 1955. Under the Act the federal government contributes 50 per cent of not more than \$40 per month towards the payment of allowances to totally and permanently disabled

persons of 18 years of age or over who fulfil specified residence and income requirements. The provincial government expenditures on these allowances are included in "Aid to Unemployed Employables and Unemployables" in these statistics. The contributions from the federal government appear in the analysis of grants-in-aid and shared-cost contributions (See Table 9, item 23).

The following changes in assistance to municipalities should be noted. In Prince Edward Island per capita subsidies to cities and towns were increased from \$2.50 to \$3.00 and to villages from \$1.00 to \$1.25. These increases cost the provincial treasury about \$20,000 more than the previous year.

In Ontario a new system of unconditional grants to municipalities was substituted for the former subsidies paid under the Police Act and Fire Department Act. The net result from this change is an increase of \$7 million in grants to municipalities. The "no strings attached" subsidies are calculated on a per capita basis, varying from \$1.50 per capita in the smallest villages up to \$4.00 per capita in the largest cities. The new grants may be used by the municipalities for any purpose, but they are related as closely as possible to their responsibility for health, welfare, the administration of justice and similar services.

In British Columbia the methods of providing assistance to municipalities were also revised. A new formula of school grants was introduced which increases this form of assistance by over \$15 million. Secondly, the annual distribution of one-fifth of the social services tax and of the one-third of the motor vehicle licence collections was discontinued as from January 1, 1955. Finally, a yearly unconditional grant in aid of local government, calculated on a graded per capita basis starting at \$14 per capita for the first 3,500 persons and ranging to \$4.25 for municipal population over 50,000 was introduced. No distribution of the latter was made to the municipalities during the fiscal year under review, i.e. payments did not commence until after March 31, 1955.

In British Columbia a Toll Highways and Bridges Authority which was set up as a "crown corporation" for the purposes of constructing, purchasing, maintaining and operating toll-highways and toll-bridges in the Province, commenced operations in 1954-55. The financial transactions of this Authority are excluded from the general statistics in this report (except for the subsidy of \$188,000 charged to provincial ordinary account and included in "Contributions to Government Enterprises"). The following tables have been prepared from statements published by the Authority, using the same classifications as appearing in the general fund statistics.

[illegible]

Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1955

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
1	General government	7.0	4.2	3.5	3.2	4.1	4.0	4.9	4.0	2.3	4.5	9.4	17.9	4.0
2	Protection of persons and property	5.6	3.3	3.3	2.1	5.9	6.6	6.4	4.9	5.5	5.4	—	.6	5.7
3	Transportation and communications	26.6	38.6	32.8	35.5	27.1	26.2	29.6	19.4	37.9	17.6	23.6	3.0	26.8
4	Health	18.1	15.3	10.9	10.4	12.3	15.3	15.2	34.3	14.5	26.4	15.6	30.4	16.9
5	Social welfare	15.5	4.7	6.7	6.2	12.3	6.1	9.1	7.6	7.3	11.1	4.9	8.9	8.9
6	Education	20.9	14.8	22.2	18.2	20.3	22.3	24.3	15.9	18.1	14.7	42.0	33.9	19.8
7	Natural resources and primary industries	2.9	7.5	5.2	6.6	10.7	5.0	8.8	9.3	8.9	8.2	1.1	1.2	7.7
8	Debt charges (exclusive of debt retirement)	1.2	8.4	10.4	11.0	3.9	6.5	-1.5	2.2	-2.8	3.5	-.1	—	4.1
9	Contributions to other governments .....	.8	1.3	1.9	5.5	—	4.3	.2	—	6.4	3.1	3.4	3.3	2.7
10	All other expenditure	1.4	1.9	3.1	1.3	3.4	3.7	3.0	2.4	1.9	5.5	.1	.8	3.4
11	Net general expenditure (exclusive of debt retirement)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

The following summaries, first by provinces, and second by source and function for all provinces, show the development that has taken place

in provincial government finance in the last five years.

Net General Revenue

Provincial government	Fiscal years ended nearest December 31 (Millions of dollars)				
	1950	1951	1952	1953	1954
Newfoundland	21	25	32	32	33
Prince Edward Island	5	6	7	8	8
Nova Scotia	36	39	47	49	51
New Brunswick	32	41	47	49	51
Quebec	239	277	285	300	339
Ontario	266	304	365	371	399
Manitoba	41	46	55	56	57
Saskatchewan	67	75	91	98	100
Alberta	105	106	144	186	175
British Columbia	139	157	185	186	200
Yukon Territory	1	1	..	..	1
Northwest Territories .....	..	..	..	..	1
Total	952	1,077	1,258	1,336	1,415

Net General Expenditure (Exclusive of Debt Retirement)

Provincial government	Fiscal years ended nearest December 31 (Millions of dollars)				
	1950	1951	1952	1953	1954
Newfoundland	27	30	29	33	39
Prince Edward Island	7	8	7	7	9
Nova Scotia	52	49	46	51	53
New Brunswick	41	40	45	48	51
Quebec	224	261	313	311	350
Ontario	279	336	372	384	421
Manitoba	35	43	42	47	48
Saskatchewan	62	72	80	86	96
Alberta	73	82	104	118	138
British Columbia	141	152	169	172	179
Yukon Territory	1	1	..	1	1
Northwest Territories .....	..	..	..	..	1
Total	942	1,074	1,207	1,258	1,386

Net General Revenue by Source
(Fiscal Years Ended Nearest December 31)
(Millions of Dollars)

Source	1950	1951	1952	1953	1954
Taxes:					
Corporations	23	25	14	17	16
Income — Corporations	127	163	65	49	49
Individuals	—	—	—	—	25
Sales:					
Motor fuel and fuel oil	157	182	201	224	240
General	76	91	101	108	129
All other sales taxes	34	36	38	44	43
Succession duties	31	34	33	31	41
Hospital insurance tax	17	21	21	20	8
All other taxes	14	14	14	14	16
Total taxes	479	566	487	507	567
Federal tax rental agreements	93	96	303	309	328
Privileges, licences and permits:					
Liquor control and regulation	27	28	31	32	31
Motor vehicles	67	73	81	88	94
Natural resources	99	113	155	195	185
Other	13	14	14	16	17
Government of Canada subsidies	25	27	26	25	24
Liquor profits	112	115	126	125	128
All other revenue	37	44	35	39	41
Total net general revenue	952	1,077	1,258	1,336	1,415

Net General expenditure by Function
(Fiscal Years Ended Nearest December 31)
(Millions of Dollars)

Function	1950	1951	1952	1953	1954
General government	37	45	48	52	56
Protection of persons and property	51	61	67	77	78
Transportation and communications	250	299	367	353	371
Health	158	174	192	209	235
Social Welfare	87	92	95	104	124
Education	183	196	221	234	275
Natural resources and primary industries	72	85	94	102	107
Debt charges (Exclusive of debt retirement)	52	57	57	53	57
Contributions to local governments	17	23	27	30	37
All other expenditures	35	42	39	44	46
Net general expenditure (Exclusive of debt retirement)	942	1,074	1,207	1,258	1,386

SUMMARY OF CONCEPTS AND DEFINITIONS

Bureau of Statistics reports on provincial government finances are designed to provide national totals and comparative statistics which are basically consistent and uniform in nature as between provinces. The provinces differ greatly in scale, organization and division of responsibilities between the provincial governments themselves and the local levels of government; their accounting methods and reporting practices also vary considerably. Thus figures drawn from the public accounts and other official reports must be recast in many instances for the purpose of classification in terms of standard statistical categories. It may be well to refer briefly to the resulting differences between the provincial reports and this statistical series.

The Bureau figures give wider coverage than the main financial statements of the provinces. In order to arrive at comparative revenues and expenditures, transactions of certain "special" funds or funds shown as "trust" accounts, which are not reflected in the main financial statements of provincial governments but which embrace general government activities are consolidated with the latter in these statistics. Deductions from revenues or expenditures such as those in respect of subsidies, recoveries or charges for services rendered, are made on a different scale by the various provinces and these deductions have to be dealt with as uniformly and consistently as possible to achieve the maximum degree of interprovincial comparability in the statistics presented. Similarly, in some instances it is necessary, for purposes of comparability, to include in the statistics amounts which are charged or credited to surplus or reserves

in provincial accounts. The purchase and sale of goods and services, constituting basically trading operations, and the treatment of profits or losses on operations of working capital funds are not reflected uniformly by all provinces in their main revenue and expenditure statements. Thus, these must be adjusted to a uniform basis of treatment. Revenues from liquor control also require recasting in the statistical tables to achieve uniform presentation of the actual earnings for the year under review.

The term "ordinary", as applied in this series since 1950, refers to the transactions of current or income accounts, working capital funds and special funds. "General", applies to the provincial accounts just described with the addition of the revenue and expenditure transactions of provincial capital accounts.

There is no standard method applied by all provinces in distinguishing between revenues and expenditures of a capital nature and those of an ordinary or current nature. With current revenues rising steadily, larger and larger amounts are being expended from provincial current accounts on the construction or acquisition of assets such as highways and public buildings. While capital account revenue and expenditure of an ordinary nature have been transferred to "ordinary" in this series, income or ordinary account revenue and expenditure of a capital nature have not been transferred to "capital" because of the difficulty in determining the amounts involved. Hence "capital expenditures as reported in this series may not reflect the entire capital construction programme but merely the portion financed through capital account.

EXPLANATORY COMMENT

Tables 1 and 2—Gross General Revenue and Expenditure

These tables include revenue and expenditure transactions of (a) capital accounts, (b) ordinary or current accounts including working capital fund transactions, and (c) certain trust accounts and special or administrative funds, the operations of which are accounted for separately by provincial governments. In these tables (b) and (c) are combined and described as "ordinary".

In order to achieve a measure of interprovincial comparability, certain adjustments have been made to the figures shown in public accounts. Reconciliations of "general" revenue and expenditure as defined in this report, with provincial ordinary or current accounts, are to be found in tables 7 and 8. The adjustments are explained more fully in the commentary to those tables.

As previously indicated, it has not been possible to exclude from "ordinary" expenditures, items of a capital nature, which have been charged

in provincial public accounts to current or ordinary account, and as these vary sometimes considerably, both as between provinces and from year to year for each province, the value of comparing separate "ordinary" and "Capital" figures is problematical. The summation of "ordinary" and "capital" figures provides a more valid basis of comparison of government expenditures on the various functions.

"Privileges, Licences and Permits—Natural Resources", table 1, item 5, includes fish and game royalties; fishing, hunting and trapping licences; timber royalties, grazing fees, hay and wood cutting privileges; mining (including natural gas, and petroleum) royalties, dues or bonuses; beach, sand and water lot leases and water power or storage leases, licences or permit fees. It also includes the income taxes on logging and mining corporations which the provinces may levy under the Tax Rental Agreements.

Table 3—Analysis of Gross General Expenditure

This table gives a breakdown of each of the major functions of expenditure, the totals of which are given in table 2. The division between "ordinary" and "capital" expenditure is also shown. It should be borne in mind that the figures presented in this table and table 6 as "capital" expenditures

represents only those expenditures of a capital nature which were made out of provincial capital accounts, and that many expenditures of a capital nature are charged to provincial current accounts and hence would appear in this table in the "ordinary" items.

Tables 4 and 5—Net General Revenue and Expenditure

For some purposes it is desirable to know the "net" cost to the provinces of the various services rendered, i.e. the amount spent thereon out of provincial funds after deducting revenues which can be specifically assigned or related to the services rendered. While the surplus position is the same in both the "gross" and the "net" presentation, the former emphasizes the administrative burden of services, the latter the "net" cost to the provincial government of the various services.

"Net general revenue" is arrived at by deducting from "gross general revenue": (a) all revenue of provincial government institutions, (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions, and (d) all capital revenue. These revenues are then deducted from the related items of expenditure to arrive at "net general expenditure."

"Other taxes", table 4, item 12, consists of the following:

	\$'000		\$'000
Newfoundland:		Ontario:	
Tax on Fire Insurance Premiums.....	195	Fire Marshal Tax.....	215
Public Utilities Act.....	58	Security Transfer Tax.....	2,248
Total	253	Land Transfer Tax	2,876
		Total	5,339
Nova Scotia:		Manitoba:	
Tax on Fire Insurance Premiums.....	36	Fire Prevention Tax	22
Public Utilities Act.....	44		
Total	80	Saskatchewan:	
		Fire Prevention Assessment Levy	93
New Brunswick:		Hospitalization Insurance Tax	8,290
Fire Prevention Tax on Premiums.....	29	Total	8,383
Insurance Act	15		
Public Utilities Act.....	33	Alberta:	
Total	77	Increment Tax	1,005
		Fire Prevention Tax	42
Quebec:		Total	1,047
Tax on Fire Insurance Premiums.....	118		
Security Transfer Tax	1,383	British Columbia:	
Property Transfer Tax.....	53	Tax on Fire Insurance Premiums	63
Total	1,554	Yukon:	
		Poll Tax	7

Table 6—Analysis of Net General Expenditure

This table presents a breakdown of each of the major functions of expenditure shown in totals in table 5, as well as the division between "ordi-

nary" and "capital" expenditure. See commentary on table 3.

Tables 7 and 8—Reconciliation of Gross Ordinary Revenue and Expenditure with Provincial Ordinary Revenue and Expenditure per Public Accounts

These tables are included to explain, as clearly as tabular limitations will permit, what constitutes the difference between (a) current revenue and expenditure as presented in provincial public accounts and (b) gross "ordinary" revenue and expenditure as shown in tables 1 and 2. It also shows the steps taken to arrive at gross general and finally net general revenue and expenditure.

In some provinces, trust accounts and special or administrative funds have been created, the revenues and expenditures of which are accounted for separately and not included in provincial current revenues and expenditures although similar items are so included by other provinces. Consequently the revenues and expenditures of such funds have been classified in these statistics by source and function and included in "ordinary" revenue and expenditure. Certain government activities accounted for separately by all provinces are also added (e.g., Unsatisfied Judgment Funds). See tables 7 and 8, item 2.

Tables 7 and 8, items 3 and 4, show the amounts deducted from either revenue or expenditure in the public accounts that have been added back to revenue and expenditure in these statistics. It is evident that these adjustments do not affect the surplus position as shown in the respective public accounts. They are necessary, however, because of variations in the extent of these deductions in the public accounts.

Sometimes transactions considered for statistical purposes to be of an "ordinary" nature are in effect credited or charged to provincial surplus account. For example, the revenue surplus for the year may be arrived at before charging sinking fund instalments and debt retirement, or, expenditures may be made directly from revenue surplus appropriation account. See tables 7 and 8, item 5.

Also, certain revenues and expenditures which are included in provincial capital accounts are considered to be of an "ordinary" nature and are therefore transferred to ordinary revenue or expenditure. See tables 7 and 8, item 6.

Not all provinces include in ordinary revenue the full amount actually earned from the control and sale of alcoholic beverages during the fiscal year under review. See table 7, items 7 and 8.

Adjustments must be made to achieve uniformity in the treatment of working capital funds. In these statistics, the aim has been to offset actual profits for the year in question against that function of expenditure most closely related to the function of the fund. Conversely, working capital fund losses are reflected as an addition to that function of expenditure most closely related to the function of the fund. The ultimate effect is to elim-

inate working capital funds entirely from the gross ordinary revenue and to incorporate the net result of all working capital fund operations in the gross ordinary expenditure of the province.

To achieve this objective a number of adjustments are required to deal with the various methods applied in the public accounts presentation. These adjustments are dealt with on tables 7 and 8 under a number of headings. On table 7, see items 14 and 15; on table 8, see items 7, 13, 14 and 15.

It has been the practice in some provinces to bring into revenue or expenditure the net profit or net loss of a working capital fund relating to the fiscal year immediately preceding the provincial fiscal year under review. Adjustments, to incorporate only the net profit or loss of the fund in the fiscal year covered in these statistics, are made where required.

As in the previous year, all of the Tax Rental Agreement payments during the current year were not brought into ordinary revenue, but rather a portion was deferred until a later fiscal period. In order to achieve interprovincial comparability, deferred amounts have been added to revenue for the fiscal year ended March 31, 1955 and will be disallowed as revenue in the year in which the provinces bring them into revenue. See table 7, item 9.

An attempt has been made to apply a uniform approach to refunds. Accordingly, a number of items included in public accounts as revenue or expenditure, have been looked upon as refunds of current year's expenditure or refunds of current year's revenue and therefore deducted. An example of a refund of current year's revenue is the gasoline tax rebate in Prince Edward Island. Most provinces show the net gasoline tax in revenue, whereas Prince Edward Island shows the gross tax collections in revenue and the rebates in expenditure. Hence for interprovincial comparability the latter is offset against revenue. See table 7, items 11 and 12, and table 8, items 10 and 11.

Sinking fund earnings are not considered to be part of general fund revenue and therefore, where these have been included in provincial revenue, they have been deducted from revenue in these statistics and offset against debt retirement expenditure. See table 7 item 13 and table 8, item 12.

When special funds are consolidated with provincial ordinary or income accounts, it is necessary to eliminate interfund transactions. There may also be transfers between current and capital account which must be eliminated. See tables 7 and 8, items 19 to 22.

The foregoing indicates the numerous adjustments made to provincial public accounts in order to achieve comparability in this series.

A list of those special funds and trust accounts which have been included in "ordinary" revenue and expenditure follows.

Special Funds and Trust Accounts

Newfoundland:

Board of Commissioners of Public Utilities
Fisheries Assistance Fund
Fisheries Development Authority
Property Loss Reserve Fund
Unsatisfied Judgment Fund

Prince Edward Island:

Insurance Reserve
Potato Industry Promotion Fund
Provincial Sanatorium Commission
Unsatisfied Judgment Fund

Nova Scotia:

Industrial Loan Fund
Municipal Loan Fund
Public Utilities Commission
Research Endowment Fund
Special Reserve Fund
Unsatisfied Judgment Fund

New Brunswick:

Board of Commissioners of Public Utilities
Crown Land Sinking Fund
Fire Prevention Act, 1943
Government House Trust Fund
N.B. Cheese Board
N.B. Cream Producers' Marketing Board
N.B. Whole Milk Producers' Assoc.
Plumbers' Examining Board
Unsatisfied Judgment Fund

Quebec:

District Court Houses

Ontario:

Highway Reserve Account
Housing Corporation Limited
Niagara Parks Commission
Ontario Junior Farmer Establishment Loan Corporation
Ontario Municipal Improvement Corporation
Unsatisfied Judgment Fund

Manitoba:

Cooperative Promotion Board
Cream Graders' Account
Department of Health and Public Welfare Hospital Construction Grants
Fire Insurance Reserve
Fire Prevention Fund
Grants re City of Winnipeg Midtown Bridge
Horned Cattle Purchase Act
Land Titles Assurance Fund
Milk Control Board
Reserve for War and Post-War Emergencies
Unsatisfied Judgment Fund

Saskatchewan:

Cream Grading Account
Fire Prevention Fund
Horned Cattle Purchases Trust Account
Land Titles Assurance Fund
Liquor Profits Unallocated Reserve
Milk Control Board
Saskatchewan Agricultural Research Foundation
Saskatchewan Hospitalization Fund
School Lands Fund

Alberta:

Horned Cattle Purchases Account
Petroleum and Natural Gas Conservation Board
Post-War Reconstruction Fund
Registrars' Assurance Fund
Wheat Board Monies Trust Account

British Columbia:

Beef Cattle Producers' Assistance Fund
Conservation Fund
Dog Tax Fund
Forest Protection Fund
Forest Reserve Account
Game Conservation Fund
Grazing Range Improvement Fund
Highway Development Fund
Hospital Construction Fund
Hospital Insurance Fund
Land Registry Assurance Fund
Pound District Act Trust Account
Scaling Fund
School for the Deaf and Blind - Bequest
Silviculture Fund
Teacher Training Loan Fund
University Endowment Lands Administration Account

Table 9 - Specified Amounts Received from Other Governments

The overall total shown for each province on this table is the sum of items 2, 25 and 26 of table 1.

Items 1 to 3 are not related to any specific provincial government expenditure. In contrast to grants-in-aid and shared-cost contributions they remain in net general revenue.

Grants-in-Aid and Shared-Cost Contributions (items 5 to 48) are amounts paid by the Government of Canada to assist provincial governments in meeting costs of specific projects over which the latter have jurisdiction. These amounts appear in gross general revenue and are offset against the related expenditure in arriving at net general expenditure; the capital portion is offset against

capital expenditure and the ordinary portion against ordinary expenditure.

The items are grouped according to the function of the provincial government expenditure to which they are related. To the extent that the information was available, the items also have been described in terms of the programmes outlined in the expenditure statements of the public accounts of the Government of Canada.

Grants to Universities (item 33) includes only those payments to provincial institutions whose revenues and expenditures are included in their entirety in general fund revenues and expenditures, i.e. it excludes grants paid directly to provincial universities, such as the Universities of Toronto, Manitoba, Saskatchewan, Alberta and British Columbia.

Regarding amounts received from local governments (see definition of "local governments" in

table 10 commentary), there are shared-cost contributions which are treated in the same manner as the Government of Canada grants-in-aid and shared-cost contributions, i.e. they are offset against gross general expenditure in arriving at net general expenditure. The "other contributions" which are received from local governments remain in net general revenue. See table 4, item 27.

Excluded from this table are amounts received from other governments for direct services available to all who wish to benefit from them. These items appear in tables 1 and 4 in "Sales and Services". Also excluded from this table are reimbursements for certain services rendered to another government, if the paying government is responsible for providing the services thus rendered; the amounts so received are treated as refunds of current year's expenditure and offset against the pertinent expenditure as an adjustment before arriving at gross ordinary revenue and expenditure. They are included in item 11 on table 7.

Table 10—Specified Amounts Paid to Other Governments

The term "local governments" refers to all municipal or special regional governments (e.g. the governments of cities, town, villages, counties, townships, rural districts, local improvement districts, special areas, and drainage and dyking districts) as well as to school boards of a public nature.

Shared-Revenue Contributions (item 4). These are specific portions of certain provincial revenues paid to local governments. They may be in the nature of unconditional subsidies or they may be ear-marked as grants in aid of specified municipal projects.

Subsidies (item 5). These are unconditional grants to local governments not based on a share of specific provincial revenue.

Grants-in-Aid and shared-Cost Contributions (items 9 to 19). These are classified in the main expenditure tables according to the nature of the local government expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and Communications-Highways, Roads and Bridges". These grants-in-aid and shared-cost contributions are gross expenditures by the provinces, i.e. they include any amounts received from the Government of Canada and passed on to the local governments.

Table II—Provincial Revenue From Liquor Operations

This table shows the calculation of liquor profits as shown in "ordinary" revenue (table 1, item 27). It also reconciles these totals with the profits reported by the liquor boards or commissions. Then the total provincial revenue derived from what may be described as "liquor control" is summarized.

It should be noted that item 1, "gross sales", represents only sales by the liquor boards or commissions. In certain provinces beer and wine are sold also directly by breweries and wineries. See "Control and Sale of Alcoholic Beverages in Canada", published by this Division for a more detailed analysis of these operations.

The following symbols have been used in the tables:

- .. to indicate figures are not available
- to indicate nil and amounts under \$500.
- ... to indicate figures are not appropriate.

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1955¹

(Thousands of dollars)

No.	Source		Nfld.	P.E.I.	N.S.	N.B.
1	Taxes ²	Ordinary	9,369	1,862	11,427	16,824
2	Federal tax rental agreements	Ordinary	12,547	3,913	20,463	17,047
	Privileges, licences and permits:					
3	Liquor control and regulation	Ordinary	1,006	26	280	15
4	Motor vehicles	Ordinary	1,099	486	4,103	3,467
5	Natural resources	Ordinary	315	13	1,401	3,053
6	Other	Ordinary	299	94	411	394
7	Total privileges, licences and permits	Ordinary	2,719	619	6,195	6,929
8	Sales and services	Ordinary	1,830	335	2,868	2,283 ³
9		Capital	2	27	3	—
	Fines and Penalties:					
10	Liquor control	Ordinary	17	15	82	15
11	Other	Ordinary	103	21	126	61
12	Total fines and penalties	Ordinary	120	36	208	76
	Interest, premium, discount and exchange ⁴ :					
13	Interest	Ordinary	639	17	1,991	2,113
14	Discount (or amount amortized) or profit on sale of securities purchased as investments	Ordinary	—	—	—	—
15	Profit on foreign exchange	Ordinary	—	—	23	55
16	Other	Ordinary	—	—	23	12
17	Total interest, premium, discount and exchange	Ordinary	639	17	2,037	2,180
	Other Governments:					
	Government of Canada:					
18	Share of income tax on power utilities	Ordinary	190	43	300	216
19	Subsidies	Ordinary	5,519 ⁵	657	2,057	1,679
20	Contributions ⁷	Ordinary	2,732	472	3,602	3,572
21		Capital	2,300	490	342	630
22	Total Government of Canada	Ordinary	8,441	1,172	5,959	5,467
23		Capital	2,300	490	342	630
24	Provinces and municipalities ⁷	Ordinary	14	2	409	24
25	Total other governments	Ordinary	8,455	1,174	6,368	5,491
26		Capital	2,300	490	342	630
	Government enterprises:					
27	Liquor profits	Ordinary	2,108	888	9,547	6,305
28	Other ⁸	Ordinary	—	—	—	—
29	Other revenue	Ordinary	15	16	9	7
30		Capital	—	—	—	—
31	Sub-Total	Ordinary	37,802	8,860	59,122	57,142
32		Capital	2,302	517	345	630
	Non-revenue and surplus receipts:					
33	Refunds of previous years' expenditure	Ordinary	38	5	50	—
34	Repayment of advances	Ordinary	25	5	—	—
35	Other	Ordinary	—	—	—	—
36	Total gross ordinary revenue		37,865	8,870	59,172	57,142
37	Total gross capital revenue		2,302	517	345	630
38	Total gross general revenue		40,167	9,387	59,517	57,772
39	Population (000's) ⁹		398	105	673	547
40	Gross general revenue per capita (\$)		100.92	89.40	88.44	105.62

1. Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and table 7.

2. See table 4 for breakdown of tax revenue.

3. Includes \$1,257,000 received from sale of land in the Camp Gagetown area which was credited to the Crown Land Sinking Fund.

4. Excludes net sinking fund earnings as follows: Nfld.—\$62,000; P.E.I.—\$100,000; N.S.—\$824,000; N.B.—\$1,352,000; Que.—\$3,227,000; Ont.—\$1,858,000; Man.—\$1,195,000; Sask.—\$78,000; Alta.—Nil; B.C.—\$1,911,000.

5. Includes interest on Common School Fund: Que.—\$63,000; Ont.—\$71,000.

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1955¹

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
234,077	136,915	10,185	40,292	21,608	83,711	566,270	401	22	566,693	1
—	142,747	26,201	26,646	31,816	46,052	327,432	258	264	327,954	2
11,549	14,509	2,113	53	859	214	30,624	7	4	30,635	3
24,701	30,002	4,842	5,729	9,262	10,567	94,258	97	16	94,371	4
27,717	23,018	3,315	9,891	88,023	27,996	184,742	26	65	184,833	5
5,525	5,758	644	1,252	1,397	1,688	17,462	67	11	17,540	6
69,492	73,287	10,914	16,925	99,541	40,465	327,086	197	96	327,379	7
5,202	13,721	2,130	2,624	4,289	6,051	41,333	107	33	41,473	8
165	361	55	383	1,574	—	2,570	—	—	2,570	9
194	112	81	78	190	—	784	7	1	792	10
603	1,486	144	263	587	404	3,798	1	1	3,800	11
797	1,598	225	341	777	404	4,582	8	2	4,592	12
2,790 ⁵	12,898 ⁵	7,646	4,469	6,307	2,050	40,920	6	—	40,926	13
50	—	—	—	88	—	138	—	—	138	14
59	5	—	13	1	192	348	—	—	348	15
—	14	—	339	—	—	388	—	—	388	16
2,899	12,917	7,646	4,821	6,396	2,242	41,794	6	—	41,800	17
1,661	1,342	28	44	1,658	1,812	7,294	—	—	7,294	18
3,300	3,641	1,852	2,088	2,228	1,281	24,302	43	13	24,358	19
19,331	16,463	3,544	4,305	4,823	9,808	68,652	242	39	68,933	20
279	6,684	2,162	2,080	1,850	—	16,817	—	—	16,817	21
24,292	21,446	5,424	6,437	8,709	12,901	100,248	285	52	100,585	22
279	6,684	2,162	2,080	1,850	—	16,817	—	—	16,817	23
11,362	—	118	448	19	2,060	14,456	—	—	14,456	24
35,654	21,446	5,542	6,885	8,728	14,961	114,704	285	52	115,041	25
279	6,684	2,162	2,080	1,850	—	16,817	—	—	16,817	26
22,527	33,444	6,117	10,282	14,317	21,049	126,584	702	263	127,549	27
2,800	—	—	600	50	—	3,450	—	—	3,450	28
129	92	14	96	64	249	691	—	—	691	29
—	—	—	—	5	—	5	—	—	5	30
373,577	436,167	68,974	109,512	187,586	215,184	1,553,926	1,964	732	1,556,622	31
444	7,045	2,217	2,463	3,429	—	19,392	—	—	19,392	32
61	164	113	97	95	57	680	4	2	686	33
—	—	24	278	197	767	1,296	—	12	1,308	34
—	—	—	115	—	3	118	—	—	118	35
373,638	436,331	69,111	110,002	187,878	216,011	1,556,020	1,968	746	1,558,734	36
444	7,045	2,217	2,463	3,429	—	19,392	—	—	19,392	37
374,082	443,376	71,328	112,465	191,307	216,011	1,575,412	1,968	746	1,578,126	38
4,388	5,046	828	878	1,039	1,266	15,168	10	17	15,195	39
85.25	87.87	86.14	128.09	184.13	170.62	103.86	196.80	43.88	103.86	40

6. Includes transitional grant of \$3,950,000.

7. See table 9 for breakdown of the functions of expenditure towards which the contributions were made.

8. Que. — Contributions from Hydro-Electric Commission; Sask. — Profits of various crown corporations; Alta — Treasury Branches net profit.

9. Population at June 1, 1954 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1955¹
(Thousands of dollars)

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
1	General government ²	2,753	396	1,854	1,618	14,389
2	Protection of persons and property	2,213	289	1,760	1,123	20,643
3	Transportation and communications	12,423	3,866	17,591	18,628	94,977
	Health and Welfare:					
4	Health	9,539	1,751	9,278	7,294	63,273
5	Social welfare	7,116	597	4,871	4,726	52,588 ³
6	Recreational and cultural services	195	58	330	132	1,500
7	Education	8,560	1,375	12,277	9,526	72,595 ⁴
8	Natural resources and primary industries	1,807	743	2,926	3,773	38,015
9	Trade and industrial development	185	68	598	456	3,040
10	Local government planning and development	91	5	54	39	458
11	Debt charges, including debt retirement	1,835	1,309	12,980	13,720	26,947
12	Contributions to other governments ⁵	291	112	999	2,789	—
13	Contributions to government enterprises	—	20	603	25	464
14	Other expenditure	99	11	89	31	4,486
15	Sub-total	47,107	10,600	66,210	63,880	393,375
16	Non-expense and surplus payments	6	9	14	—	2,009
17	Total gross general expenditure	47,113	10,609	66,224	63,880	395,384
18	Less debt retirement included above	711	554	5,487	5,906	10,427
19	Total gross general expenditure exclusive of debt retirement	46,402	10,055	60,737	57,974	384,957
20	Population (000's) ⁶	398	105	673	547	4,388
21	Gross general expenditure exclusive of debt retirement — per capita — (\$)	116.59	95.76	90.25	105.99	87.73

1. Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and table 8.

2. Includes expenditures on public buildings serving a number of functions.

3. Items totalling \$3,579,000 re institutional care of juveniles, formerly classified as "corrections — juvenile delinquents" under "Protection of persons and property" are now classified as "child welfare."

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1955¹
(Thousands of dollars)

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
17,133	2,422	4,255	4,706	8,015	57,541	123	115	57,779	1
30,516	3,138	4,692	7,718	9,668	81,760	—	4	81,764	2
116,813	16,417	20,949	54,211	34,753	390,628	509	19	391,156	3
76,205	10,332	36,276	23,939	53,473	291,360	217	207	291,784	4
31,483	5,715	8,842	11,643	22,638	150,219	64	79	150,362	5
3,873	140	959	709	1,427	9,323	—	4	9,327	6
96,646	12,277	15,581	25,540	26,581	280,958	670	222	281,850	7
21,788	4,388	9,062	12,672	15,770	110,944	14	8	110,966	8
1,494	380	389	567	595	7,772	—	—	7,772	9
596	56	549	723	126	2,697	7	1	2,705	10
59,705	12,022	15,237	5,536	20,797	170,088	—	—	170,088	11
18,019	86	—	8,809	5,501	36,606	45	21	36,672	12
7,311	775	19	9	188	9,414	—	—	9,414	13
2,956	70	332	529	1,228	9,831	—	—	9,831	14
484,538	68,218	117,142	157,311	200,760	1,609,141	1,649	680	1,611,470	15
218	65	142	300	6,532	9,295	—	—	9,295	16
484,756	68,283	117,284	157,611	207,292	1,618,436	1,649	680	1,620,765	17
19,439	5,109	8,325	3,098	12,354	71,410	—	—	71,410	18
465,317	63,174	108,959	154,513	194,938	1,547,026	1,649	680	1,549,355	19
5,046	828	878	1,039	1,266	15,168	10	17	15,195	20
92.22	76.30	124.10	148.71	153.98	101.99	164.90	40.00	101.96	21

4. Includes \$4,837,000 expenditure out of Education Fund to meet debt charges of various school commissions. The bonds issued by the Quebec Municipal Commission to discharge school liabilities are included in the report "Direct and Indirect Debt" as indirect debt.

5. See table 10, item 8.

6. Population at June 1, 1954 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1955
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
General government:						
1	Executive and administrative ¹	Ordinary	2,330	306	1,471	1,351
2		Capital	203	—	130	—
3	Legislative	Ordinary	220	90	253	265
4		Capital	—	—	—	—
5	Research, planning and statistics	Ordinary	—	—	—	2
6	Total general government	Ordinary	2,550	396	1,724	1,618
7		Capital	203	—	130	—
Protection of persons and property:						
8	Law enforcement	Ordinary	326	65	337	230
9		Capital	40	—	—	—
Corrections:						
10	Juvenile delinquents	Ordinary	93	4	191	131
11		Capital	32	—	—	—
12	Other offenders	Ordinary	223	47	6	9
13		Capital	46	—	—	—
14	Other	Ordinary	—	—	—	—
15	Police protection	Ordinary	875	80	322	253
16		Capital	—	—	—	—
17	Other	Ordinary	578	93	904	500
18		Capital	—	—	—	—
19	Total protection of persons and property	Ordinary	2,095	289	1,760	1,123
20		Capital	118	—	—	—
Transportation and communications:						
21	Airways	Ordinary	—	—	—	—
22	Highways, roads and bridges	Ordinary	3,522	1,034	11,007	13,076
23		Capital	8,548	2,779	5,788	5,072
24	Railways	Ordinary	—	—	—	—
25	Telephone, telegraph and wireless	Ordinary	—	—	25	—
26	Waterways	Ordinary	13	48	697	480
27		Capital	340	—	74	—
28	Other	Ordinary	—	5	—	—
29	Total transportation and communications	Ordinary	3,535	1,087	11,729	13,556
30		Capital	8,888	2,779	5,862	5,072
Health and social welfare:						
Health:						
31	General	Ordinary	197	52	186	228
32		Capital	—	—	—	—
33	Public health	Ordinary	1,128	398	1,542	1,454
34		Capital	—	—	—	—
35	Medical, dental and allied services	Ordinary	655	49	115	21
36		Capital	—	—	—	—
37	Hospital care	Ordinary	7,489	902	7,127	5,111
38		Capital	70	350	308	480
39	Total health	Ordinary	9,469	1,401	8,970	6,814
40		Capital	70	350	308	480

1. Includes expenditure on public buildings serving a number of functions.
2. See table 2, footnote 3.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1955
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
12,698	11,011	1,943	3,157	3,017	7,390	44,674	102	108	44,884	1
229	5,045	137	677	1,317	—	7,738	—	—	7,738	2
1,462	924	342	318	322	404	4,600	21	7	4,628	3
—	—	—	—	—	3	3	—	—	3	4
—	153	—	103	50	218	526	—	—	526	5
14,160	12,088	2,285	3,578	3,389	8,012	49,800	123	115	50,038	6
229	5,045	137	677	1,317	3	7,741	—	—	7,741	7
6,388	4,630	727	857	1,284	1,153	15,997	—	—	15,997	8
551	1,867	—	89	642	—	3,189	—	—	3,189	9
212 ²	1,571	301	84	413	1,133	4,133	—	—	4,133	10
2	47	5	—	707	—	791	—	—	791	11
1,898	7,295	502	746	793	3,316	14,835	—	—	14,835	12
133	1,172	—	30	862	—	2,243	—	—	2,243	13
—	52	—	—	—	—	52	—	—	52	14
5,909	6,429	407	664	703	1,098	16,740	—	—	16,740	15
—	725	—	—	—	—	725	—	—	725	16
4,949	6,592	1,196	1,884	2,257	2,968	21,921	—	4	21,925	17
603	136	—	338	57	—	1,134	—	—	1,134	18
19,356	26,569	3,133	4,235	5,450	9,668	73,678	—	4	73,682	19
1,287	3,947	5	457	2,268	—	8,082	—	—	8,082	20
10	—	—	—	—	—	10	—	—	10	21
43,058	98,309	6,410	9,836	15,707	32,393	234,352	509	19	234,880	22
51,433	18,519	10,007	10,841	38,159	417	151,563	—	—	151,563	23
—	—	—	—	—	52	52	—	—	52	24
—	—	—	—	—	—	25	—	—	25	25
476	—	—	272	308	1,891	4,185	—	—	4,185	26
—	15 ³	—	—	37	—	436	—	—	436	27
—	—	—	—	—	—	5	—	—	5	28
43,544	98,309	6,410	10,108	16,015	34,336	238,629	509	19	239,157	29
51,433	18,504	10,007	10,841	38,196	417	151,999	—	—	151,999	30
1,681	1,841	515	466	373	619	6,158	3	3	6,164	31
—	—	—	—	1	—	1	—	—	1	32
10,361	9,784	2,231	3,643	2,275	4,780	37,596	30	33	37,659	33
—	36	—	113	8	—	157	—	—	157	34
1,057	1,791	95	1,490	1,103	2,385	8,761	—	4	8,765	35
20	—	—	—	13	—	33	—	—	33	36
50,154	54,121	7,149	25,274	16,686	45,689	219,702	184	167	220,053	37
—	8,632	342	5,290	3,480	—	18,952	—	—	18,952	38
63,253	67,537	9,990	30,873	20,437	53,473	272,217	217	207	272,641	39
20	8,668	342	5,403	3,502	—	19,143	—	—	19,143	40

3. Negative amount indicates excess of revenue over expenditure.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1955 - Continued
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
Health and social welfare—concluded:						
Social welfare:						
41	Aid to aged persons	Ordinary	2,016	347	2,257	2,747
42		Capital	—	—	—	—
43	Aid to blind persons	Ordinary	181	42	337	359
44	Aid to unemployed employables and unemployables ¹	Ordinary	2,622	73	24	76
45		Capital	—	—	—	—
46	Mothers' allowances	Ordinary	1,357	81	1,565	1,301
47	Child welfare	Ordinary	292	42	526	126
48		Capital	—	—	—	—
49	Labour	Ordinary	46	—	87	95
50	Other social welfare	Ordinary	602	12	75	22
51	Total social welfare	Ordinary	7,116	597	4,871	4,726
52		Capital	—	—	—	—
Recreational and cultural services:						
53	Archives, art galleries, museums and libraries.....	Ordinary	160	40	239	49
54		Capital	5	—	3	—
55	Parks, beaches and other recreational areas	Ordinary	20	—	—	—
56		Capital	—	—	—	—
57	Physical culture	Ordinary	8	15	32	28
58	Other	Ordinary	2	3	56	55
59		Capital	—	—	—	—
60	Total recreational and cultural services	Ordinary	190	58	327	132
61		Capital	5	—	3	—
Education:						
62	Schools operated by local authorities	Ordinary	7,180 ³	1,039	7,492	7,468
63		Capital	—	—	1,057 ⁷	—
64	Universities, colleges, and other schools.....	Ordinary	617	250	1,767	1,777
65		Capital	399	6	111	—
66	Education of the handicapped	Ordinary	93	13	79	98
67		Capital	—	—	—	—
68	Superannuation and pensions.....	Ordinary	50	3	1,085	33
69	Other	Ordinary	221	64	686	150
70	Total education	Ordinary	8,161	1,369	11,109	9,526
71		Capital	399	6	1,168	—
Natural resources and primary industries:						
72	Fish and game	Ordinary	618	45	116	217
73		Capital	—	—	5	—
74	Forests	Ordinary	409	72	795	2,065
75		Capital	—	4	48	—
76	Lands: Settlement and agriculture	Ordinary	476	577 ⁸	1,153	1,317
77		Capital	—	23	63	—
78	Minerals and mines	Ordinary	181	2	608	82
79		Capital	—	—	31	—
80	Water resources	Ordinary	—	—	6	—
81		Capital	—	—	—	—
82	Other	Ordinary	123	20	97	92
83		Capital	—	—	4	—
84	Total natural resources and primary industries	Ordinary	1,807	716	2,775	3,773
85		Capital	—	27	151	—

1. Includes expenditures on permanent total disability pensions.

2. See table 2, footnote 3.

3. Includes expenditures re primary and secondary schools operated on a denominational basis.

4. See table 2, footnote 4.

5. Consists of public schools operated by the Territorial Government, and \$28,000 grants to denominational schools.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1955 - Continued
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
17,091	12,870	2,345	3,540	6,917	11,411	61,541	3	38	61,582	41
-	-	-	342	191	-	533	-	-	533	42
1,615	957	227	207	264	420	4,609	1	7	4,617	43
157	6,412	1,043	1,313	1,636	6,681	20,037	43	16	20,096	44
-	-	-	-	80	-	80	-	-	80	45
8,243	6,667	1,132	1,252	1,005	401	23,004	-	-	23,004	46
10,298 ²	2,562	432	755	522	2,041	17,596	17	8	17,621	47
562	-	-	-	233	-	795	-	-	795	48
911	1,037	177	170	257	376	3,156	-	1	3,157	49
13,711	978	359	1,263	538	1,308	18,868	-	9	18,877	50
52,026	31,483	5,715	8,500	11,139	22,638	148,811	64	79	148,954	51
562	-	-	342	504	-	1,408	-	-	1,408	52
466	912	47	194	37	445	2,589	-	1	2,590	53
9	-	-	525	-	-	542	-	-	542	54
628	2,202	-	144	92	787	3,873	-	-	3,873	55
-	300	56	-	-	-	356	-	-	356	56
63	416	32	75	50	33	752	-	2	754	57
334	43	5	21	69	162	750	-	1	751	58
-	-	-	-	461	-	461	-	-	461	59
1,491	3,573	84	434	248	1,427	7,964	-	4	7,968	60
9	300	56	525	461	-	1,359	-	-	1,359	61
40,411 ⁴	69,344	9,347	11,103	20,030	20,254	193,668	670 ⁵	218 ⁶	194,556	62
-	-	-	-	-	-	1,057	-	-	1,057	63
26,029	20,685	2,318	2,195	3,131	3,520	62,289	-	-	62,289	64
1,252	1,627	78	935	874	-	5,282	-	-	5,282	65
150	940	85	174	131	281	2,044	-	-	2,044	66
-	138	-	20	83	-	241	-	-	241	67
643	2,743	175	556	880	1,904	8,072	-	-	8,072	68
4,110	1,169	274	598	411	622	8,305	-	4	8,309	69
71,343	94,881	12,199	14,626	24,583	26,581	274,378	670	222	275,270	70
1,252	1,765	78	955	957	-	6,580	-	-	6,580	71
5,355	2,390	616	264	353	903	10,877	14	8	10,899	72
556	232	-	-	-	-	793	-	-	793	73
6,206	10,178	1,123	473	2,020	9,557	32,898	-	-	32,898	74
55	924	2	-	58	-	1,091	-	-	1,091	75
19,701	5,911	1,605	2,992	3,556	2,934	40,222	-	-	40,222	76
209	345	284	2,262	3,863	-	7,049	-	-	7,049	77
1,528	974	218	811	1,719	1,179	7,302	-	-	7,302	78
-	1	-	35	783	-	850	-	-	850	79
1,749	97	386	325	131	274	2,968	-	-	2,968	80
2,656	-	-	-	-	-	2,656	-	-	2,656	81
-	736	125	1,900	165	923	4,181	-	-	4,181	82
-	-	29	-	24	-	57	-	-	57	83
34,539	20,286	4,073	6,765	7,944	15,770	98,448	14	8	98,470	84
3,476	1,502	315	2,297	4,728	-	12,496	-	-	12,496	85

6. Includes \$118,000 paid to Federal Government day schools for pupils other than Indians and Eskimos; \$55,000 grants to local school districts and \$33,000 paid to denominational and private schools.

7. Construction, and equipment, rural consolidated high schools, and provincial share of construction and equipment, regional high schools.

8. Includes rural electrification \$196,000.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1955 - Concluded
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
86 87	Trade and industrial developement	Ordinary Capital	185 —	68 —	568 30	456 —
88	Local government planning and developement	Ordinary	91	5	54	39
	Debt charges:					
89	Commission on bond or debenture sales and other man- agement charges	Ordinary	190	3	26	47
90	Discount (or amount amortized) on provincial bond sales	Ordinary	—	25	262	138
91	Bonded debt retirement ¹	Ordinary	711	554	5,487	5,906 ²
92	Interest	Ordinary	934	702	7,205	7,623
93	Loss on foreign exchange	Ordinary	—	—	—	2
94	Premium (or amount amortized) or loss on sale of secu- rities purchased as investments	Ordinary	—	—	—	—
95	Other	Ordinary	—	25	—	4
96	Total debt charges	Ordinary	1,835	1,309	12,980	13,720
97	Contributions to other governments ⁴	Ordinary	291	112	999	2,789
98	Contributions to government enterprises ⁵	Ordinary	—	20	603	25
	Other expenditure:					
99 100	Civil defence	Ordinary Capital	45 —	— —	33 —	25 —
101 102	Housing	Ordinary Capital	34 —	— —	21 —	— —
103	Other	Ordinary	20	11	35	6
104 105	Total other expenditure	Ordinary Capital	99 —	11 —	89 —	31 —
106 107	Sub-total	Ordinary Capital	37,424 9,683	7,438 3,162	58,558 7,652	58,328 5,552
	Non-expense and surplus payments:					
108	Advances charged to revenue	Ordinary	6	8	14	—
109	Refunds of previous years' revenue	Ordinary	—	1	—	—
110	Other	Ordinary	—	—	—	—
111	Total non-expense and surplus payments	Ordinary	6	9	14	—
112	Total gross ordinary expenditure		37,430	7,447	58,572	58,328
113	Total gross capital expenditure		9,683	3,162	7,652	5,552
114	Total gross general expenditure		47,113	10,609	66,224	63,880
115	Less debt retirement included above		711	554	5,487	5,906
116	Total gross expenditure exclusive of debt retirement		46,402	10,055	60,737	57,974

1. Includes retirement of treasury bills.

2. Includes \$1,257,000 received from sale of land in the Camp Gagetown area which was credited to the Crown Land Sinking Fund.

3. Premium on bond redemption.

4. See table 10, items 4 to 7 for breakdown.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1955 — Concluded
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
3,040	1,423	365	389	563	595	7,652	—	—	7,652	86
—	71	15	—	4	—	120	—	—	120	87
458	596	56	549	723	126	2,697	7	1	2,705	88
49	98	10	—	4	13	440	—	—	440	89
684	698	—	—	—	187	1,994	—	—	1,994	90
10,427	19,439	5,109	8,325	3,098	12,354	71,410	—	—	71,410	91
15,787	39,456	6,903	6,326	2,434	8,243	95,613	—	—	95,613	92
—	14	—	—	—	—	16	—	—	16	93
—	—	—	93	—	—	93	—	—	93	94
—	—	—	493 ³	—	—	522	—	—	522	95
26,947	59,705	12,022	15,237	5,536	20,797	170,088	—	—	170,088	96
—	18,019	86	—	8,809	5,501	36,606	45	21	36,672	97
464	7,311	775	19	9	188	9,414	—	—	9,414	98
4	380	40	68	312	445	1,352	—	—	1,352	99
—	—	—	—	71	—	71	—	—	71	100
3,670	431	—	19	—	514	4,689	—	—	4,689	101
—	—	—	26	—	—	26	—	—	26	102
812 ⁶	2,145 ⁷	30	219	146	269	3,693	—	—	3,693	103
4,486	2,956	70	306	458	1,228	9,734	—	—	9,734	104
—	—	—	26	71	—	97	—	—	97	105
335,107	444,736	57,263	95,619	105,303	200,340	1,400,116	1,649	680	1,402,445	106
58,268	39,802	10,955	21,523	52,008	420	209,025	—	—	209,025	107
—	—	25	90	197	2,645	2,985	—	—	2,985	108
—	7	40	41	103	3,887	4,079	—	—	4,079	109
2,009 ⁸	211	—	11	—	—	2,231	—	—	2,231	110
2,009	218	65	142	300	6,532	9,295	—	—	9,295	111
337,116	444,954	57,328	95,761	105,603	206,872	1,409,411	1,649	680	1,411,740	112
58,268	39,802	10,955	21,523	52,008	420	209,025	—	—	209,025	113
395,384	484,756	68,283	117,284	157,611	207,292	1,618,436	1,649	680	1,620,765	114
10,427	19,439	5,109	8,325	3,098	12,354	71,410	—	—	71,410	115
384,957	465,317	63,174	108,959	154,513	194,938	1,547,026	1,649	680	1,549,355	116

5. Consists of: P.E.I.—P.E.I. Industrial Corporation; N.S.—Power Commission, re rural electrification \$598,000 and general investigation \$5,000; N.B.—Power Commission re rural electrification; Que.—Farm Credit Bureau; Ont.—Hydro Electric Power Commission: bonus re rural lines \$7,297,000, Rural Telephone Systems Act \$14,000; Man.—Power Commission Extension; Sask.—Government Seed Plant; Alta.—Bitumount Plant; B.C.—Toll Highways and Bridges Authority Act.

6. Includes \$497,000 Rural Electrification Bureau formerly classified as a government enterprise.

7. Includes \$2,109,000 expenses re flood damage from hurricane Hazel.

8. Increase in reserve for doubtful accounts.

TABLE 4. Net General Revenue for Fiscal Year Ended March 31, 1955¹

(Thousands of dollars)

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
	Taxes:				
1	Corporations	—	—	—	—
	Income:				
2	Corporations	—	—	—	—
3	Individuals.....	—	—	—	—
4	Property	—	—	103	229
	Sales:				
5	Alcoholic beverages.....	4	273	—	4
6	Amusements and admissions.....	153	123	678	452
7	Motor fuel and fuel oil ⁵	2,626	1,317	10,368	8,907
8	Tobacco	4	149	—	1,206
9	General.....	6,337	—	—	5,953
10	Other commodities and services ⁶	—	—	196 ²	—
11	Succession duties.....	—	—	—	—
12	Other ⁷	253	—	80	77
13	Total taxes	9,369	1,862	11,427	16,824
14	Federal tax rental agreements	12,547	3,913	20,463	17,047
	Privileges, licences, and permits:				
15	Liquor control and regulation	1,006	26	280	15
16	Motor vehicles.....	1,099	486	4,103	3,467
17	Natural resources	315	13	1,401	3,053
18	Other.....	299	92	411	393
19	Total privileges, licences, and permits	2,719	617	6,195	6,928
20	Sales and services	201	113	922	1,706⁸
	Fines and penalties:				
21	Liquor control	17	15	82	15
22	Other.....	103	21	126	61
23	Total fines and penalties	120	36	208	76
	Other governments:				
	Government of Canada:				
24	Share of income tax on power utilities	190	43	300	216
25	Subsidies	5,519 ⁹	657	2,057	1,679
26	Total Government of Canada.....	5,709	700	2,357	1,895
27	Municipalities	—	—	240	—
28	Total other governments	5,709	700	2,597	1,895
	Government enterprises:				
29	Liquor profits	2,108	888	9,547	6,305
30	Other¹⁰	—	—	—	—
31	Other revenue	15	15	9	7
32	Sub-total.....	32,788	8,144	51,368	50,788
	Non-revenue and surplus receipts:				
33	Refunds of previous years' expenditure	38	5	50	—
34	Repayment of advances credited to revenue	25	5	—	—
35	Other.....	—	—	—	—
36	Total net general revenue	32,851	8,154	51,418	50,788
37	Population (000's) ¹¹	398	105	673	547
38	Net general revenue per capita (\$) ¹¹	82.54	77.66	76.40	92.85

1. Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction for explanation of difference between this table and table 1.

2. Collection of arrears.

3. Included in corporations tax since the breakdown of arrears was not available.

4. Taxed under the general sales tax, item 9.

5. Commissions allowed to gasoline agents have been added back to motor fuel and fuel oil tax revenue and to general government expenditures as follows: Nfld. — \$27,000; P.E.I. — \$17,000; N.S. — \$69,000; N.B. — \$127,000; Que. — \$531,000; Ont. — \$972,000; Man. — \$147,000; Sask. — \$222,000; Alta. — \$478,000; B.C. — \$292,000.

TABLE 4. Net General Revenue for Fiscal Year Ended March 31, 1955¹

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No
16,038	268 ²	—	—	—	—	16,306	—	—	16,306	1
48,988	³ —	—	—	—	—	48,988	—	—	48,988	2
25,223	—	1 ² —	—	—	—	25,224	—	—	25,224	3
—	1,591	—	71 ²	—	5,128	7,122	95	—	7,217	4
1,553	—	—	4	—	4	1,826	76	—	1,902	5
4,846	10,268	1,198	66	1,499	3,075	22,358	13	—	22,371	6
60,251	93,630	8,952	14,692	19,055	20,267	240,065	210	22	240,297	7
12,312	—	—	4	—	4	13,667	—	—	13,667	8
44,067	—	—	17,055	—	55,178	128,590	—	—	128,590	9
4,447	—	—	—	—	—	4,643	—	—	4,643	10
14,798	25,819	12 ²	25 ²	7 ²	—	40,663	—	—	40,663	11
1,554	5,339	22	8,383	1,047	63	16,818	7	—	16,825	12
234,077	136,915	10,185	40,292	21,608	83,711	566,270	401	22	566,693	13
—	142,747	26,201	26,646	31,816	46,052	327,432	258	264	327,954	14
11,549	14,509	2,113	53	859	214	30,624	7	4	30,635	15
24,701	30,002	4,842	5,729	9,262	10,567	94,258	97	16	94,371	16
27,717	23,018	3,315	9,891	88,023	27,996	184,742	26	65	184,833	17
5,525	5,756	644	1,251	1,352	1,620	17,343	67	11	17,421	18
69,492	73,285	10,914	16,924	99,496	40,397	326,967	197	96	327,260	19
4,264	5,836	1,033	1,856	2,788	3,883	22,602	19	33	22,654	20
194	112	81	78	190	—	784	7	1	792	21
603	1,485	144	263	587	404	3,797	1	1	3,799	22
797	1,597	225	341	777	404	4,581	8	2	4,591	23
1,661	1,342	28	44	1,658	1,812	7,294	—	—	7,294	24
3,300	3,641	1,852	2,088	2,228	1,281	24,302	43	13	24,358	25
4,961	4,983	1,880	2,132	3,886	3,093	31,596	43	13	31,652	26
—	—	—	—	3	—	243	—	—	243	27
4,961	4,983	1,880	2,132	3,889	3,093	31,839	43	13	31,895	28
22,527	33,444	6,117	10,282	14,317	21,049	126,584	702	263	127,549	29
2,800	—	—	600	50	—	3,450	—	—	3,450	30
129	92	14	96	64	242	683	—	—	683	31
339,047	398,899	56,569	99,169	174,805	198,831	1,410,408	1,628	693	1,412,729	32
61	159	113	89	95	57	667	4	2	673	33
—	—	24	278	197	767	1,296	—	12	1,308	34
—	—	—	115	—	3	118	—	—	118	35
339,108	399,058	56,706	99,651	175,097	199,658	1,412,489	1,632	707	1,414,828	36
4,388	5,046	828	878	1,039	1,266	15,168	10	17	15,195	37
77.28	79.08	68.49	113.50	168.52	157.71	93.12	163.20	41.59	93.11	38

6. N.S. — Long Distance Telephone Tax; Que. — Hospital Tax on meals.

7. For breakdown see narrative to table 4.

8. Includes \$1,257,000 received from sale of land in the Campe Gagetown area which was credited to the Crown Land Sinking Fund.

9. Includes transitional grant of \$3,950,000.

10. For breakdown see table 1, footnote 8.

11. Population at June 1, 1954 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 5. Net General Expenditure for Fiscal Year Ended March 31, 1955¹

(Thousands of dollars)

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
1	General government ²	2,751	369	1,852	1,618
2	Protection of persons and property.....	2,185	289	1,732	1,086
3	Transportation and communications	10,405	3,410	17,251	18,117
	Health and welfare:				
4	Health.....	7,097	1,350	5,711	5,290
5	Social welfare	6,049	413	3,547	3,139
6	Recreational and cultural services.....	195	58	319	123
7	Education	8,149	1,311	11,669	9,262
8	Natural resources and primary industries	1,121	659	2,763	3,393
9	Trade and industrial developement.....	185	68	598	456
10	Local government planning and developement	91	5	54	39
11	Debt charges	1,196	1,292	10,943	11,540
12	Contributions to other governments ⁶	291	112	999	2,789
13	Contributions to government enterprises	—	20	603	25
14	Other expenditures	76	11	80	19
15	Sub-total.....	39,791	9,367	58,121	56,896
16	Non-expense and surplus payments	6	9	4	—
17	Total net general expenditure	39,797	9,376	58,125	56,896
18	Less debt retirement included above.....	711	554	5,487	5,906
19	Total net general expenditure exclusive of debt retirement.....	39,086	8,822	52,638	50,990
20	Population (000's) ⁷	398	105	673	547
21	Net general expenditure per capita (exclusive of debt retirement) (\$)	98.21	84.02	78.21	93.22

1. Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction for explanation of difference between this table and table 2.

2. Includes expenditure on public buildings serving a number of functions.

3. Items totalling \$2,460,000 re institutional care of juveniles, formerly classified as "corrections—juvenile delinquents" are now classified as "Child Welfare".

TABLE 5. Net General Expenditure for Fiscal Year Ended March 31, 1955¹
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
14,389	17,111	2,371	3,873	3,203	8,015	55,552	123	115	55,790	1
20,637	27,639	3,102	4,660	7,600	9,553	78,483	—	4	78,487	2
94,670	110,127	14,396	18,677	52,446	31,511	371,010	310	19	371,339	3
43,064	64,374	7,361	33,026	20,116	47,113	234,502	204	195	234,901	4
43,035 ³	25,616	4,441	7,308	10,084	19,873	123,505	64	57	123,626	5
1,500	3,716	127	942	688	1,401	9,069	—	4	9,073	6
71,075 ⁴	93,972	11,794	15,251	25,082	26,218	273,783	552	217	274,552	7
37,535	20,984	4,281	8,923	12,282	14,709	106,650	14	8	106,672	8
3,040	1,494	380	389	567	595	7,772	—	—	7,772	9
458	596	56	549	723	126	2,697	7	1	2,705	10
24,048	46,788	4,376	10,416	- 860 ⁵	18,555	128,294	- 6 ⁵	—	128,288	11
—	18,019	86	—	8,809	5,501	36,606	45	21	36,672	12
464	7,311	775	19	9	188	9,414	—	—	9,414	13
4,486	2,473	50	295	352	1,049	8,891	—	—	8,891	14
358,401	440,220	53,596	104,328	141,101	184,407	1,446,228	1,313	641	1,448,182	15
2,009	218	65	142	300	6,532	9,285	—	—	9,285	16
360,410	440,438	53,661	104,470	141,401	190,939	1,455,513	1,313	641	1,457,467	17
10,427	19,439	5,109	8,325	3,098	12,354	71,410	—	—	71,410	18
349,983	420,999	48,552	96,145	138,303	178,585	1,384,103	1,313	641	1,386,057	19
4,388	5,046	828	878	1,039	1,266	15,168	10	17	15,195	20
79.76	83.43	58.64	109.50	133.11	141.06	91.25	131.30	37.71	91.22	21

4. See table 2, footnote 4.

5. Negative amount indicates excess of revenue over expenditure.

6. See table 10, item 8.

7. Population at June 1, 1954 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1955
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
General government:						
1	Executive and administrative ¹	Ordinary	2,330	306	1,471	1,351
2		Capital	201	- 27 ²	128	-
3	Legislative	Ordinary	220	90	253	265
4		Capital	-	-	-	-
5	Research, planning and statistics.....	Ordinary	-	-	-	2
6	Total general government	Ordinary	2,550	396	1,724	1,618
7		Capital	201	- 27	128	-
Protection of persons and property:						
8	Law enforcement	Ordinary	326	65	337	206
9		Capital	40	-	-	-
10	Corrections	Ordinary	302	51	169	127
11		Capital	78	-	-	-
12	Police protection	Ordinary	875	80	322	253
13		Capital	-	-	-	-
14	Other	Ordinary	564	93	904	500
15		Capital	-	-	-	-
16	Total protection of persons and property	Ordinary	2,067	289	1,732	1,086
17		Capital	118	-	-	-
Transportation and communications:						
18	Airways	Ordinary	-	-	-	-
19	Highways, roads and bridges	Ordinary	3,522	1,034	11,007	13,076
20		Capital	6,530	2,323	5,448	4,561
21	Railways	Ordinary	-	-	-	-
22	Telephone, telegraph and wireless	Ordinary	-	-	25	-
23	Waterways	Ordinary	13	48	697	480
24		Capital	340	-	74	-
25	Other	Ordinary	-	5	-	-
26	Total transportation and communications	Ordinary	3,535	1,087	11,729	13,556
27		Capital	6,870	2,323	5,522	4,561
Health and social welfare:						
Health:						
28	General	Ordinary	178	46	123	205
29		Capital	-	-	-	-
30	Public health	Ordinary	291	184	502	371
31		Capital	-	-	-	-
32	Medical, dental and allied services	Ordinary	655	49	113	5
33		Capital	-	-	-	-
34	Hospital care	Ordinary	5,903	755	4,665	4,348
35		Capital	70	316	308	361
36	Total health	Ordinary	7,027	1,034	5,403	4,929
37		Capital	70	316	308	361

1. Includes expenditure on public buildings serving a number of functions.
2. Capital revenue exceeds capital expenditure.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1955
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
12,698 229	11,011 5,023	1,943 86	3,157 295	3,017 - 186 ²	7,390 —	44,674 5,749	102 —	108 —	44,884 5,749	1 2
1,462 —	924 —	342 —	318 —	322 —	404 3	4,600 3	21 —	7 —	4,628 3	3 4
— —	153 —	— —	103 —	50 —	218 —	526 —	— —	— —	526 —	5 —
14,160 229	12,088 5,023	2,285 86	3,578 295	3,389 - 186	8,012 3	49,800 5,752	123 —	115 —	50,038 5,752	6 7
6,388 551	4,630 1,867	727 —	857 89	1,284 642	1,153 —	15,973 3,189	— —	— —	15,973 3,189	8 9
2,107 ³ 133	6,041 1,219	767 5	798 30	1,088 1,569	4,334 —	15,784 3,034	— —	— —	15,784 3,034	10 11
5,909 —	6,429 725	407 —	664 —	703 —	1,098 —	16,740 725	— —	— —	16,740 725	12 13
4,949 600	6,592 136	1,196 —	1,884 338	2,257 57	2,968 —	21,907 1,131	— —	4 —	21,911 1,131	14 15
19,353 1,284	23,692 3,947	3,097 5	4,203 457	5,332 2,268	9,553 —	70,404 8,079	— —	4 —	70,408 8,079	16 17
10	—	—	—	—	—	10	—	—	10	18
43,058 51,126	98,309 11,833	6,410 7,986	9,645 8,760	15,707 36,394	29,151 417	230,919 135,378	310 —	19 —	231,248 135,378	19 20
—	—	—	—	—	52	52	—	—	52	21
—	—	—	—	—	—	25	—	—	25	22
476 —	— - 15 ²	— —	272 —	308 37	1,891 —	4,185 436	— —	— —	4,185 436	23 24
—	—	—	—	—	—	5	—	—	5	25
43,544 51,126	98,309 11,818	6,410 7,986	9,917 8,760	16,015 36,431	31,094 417	235,196 135,814	310 —	19 —	235,525 135,814	26 27
1,272 —	1,416 —	467 —	411 —	261 1	544 —	4,923 1	3 —	1 —	4,927 1	28 29
3,438 —	4,695 - 15 ²	786 —	1,897 113	260 8	2,787 —	15,211 106	17 —	23 —	15,251 106	30 31
984 20	1,788 —	69 —	1,448 —	1,089 13	2,028 —	8,228 33	— —	4 —	8,232 33	32 33
37,350 —	47,960 8,530	5,818 221	23,867 5,290	15,004 3,480	41,754 —	187,424 18,576	184 —	167 —	187,775 18,576	34 35
43,044 20	55,859 8,515	7,140 221	27,623 5,403	16,614 3,502	47,113 —	215,786 18,716	204 —	195 —	216,185 18,716	36 37

3. See table 5, footnote 3.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1955 - Continued
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
	Health and social welfare - Concluded:					
	Social welfare:					
38	Aid to aged persons.....	Ordinary	1,078	194	1,193	1,458
39		Capital	—	—	—	—
40	Aid to blind persons	Ordinary	61	11	89	102
41	Aid to unemployed employables and unemployables ¹	Ordinary	2,622	73	12	38
42		Capital	—	—	—	—
43	Mothers' allowances	Ordinary	1,357	81	1,565	1,301
44	Child welfare	Ordinary	284	42	526	126
45		Capital	—	—	—	—
46	Labour	Ordinary	46	—	87	95
47	Other social welfare	Ordinary	601	12	75	19
48	Total social welfare	Ordinary	6,049	413	3,547	3,139
49		Capital	—	—	—	—
	Recreational and cultural services:					
50	Archives, art galleries, museums and libraries.....	Ordinary	160	40	239	49
51		Capital	5	—	3	—
52	Parks, beaches and other recreational areas.....	Ordinary	20	—	—	—
53		Capital	—	—	—	—
54	Physical culture.....	Ordinary	8	15	21	19
55	Other	Ordinary	2	3	56	55
56		Capital	—	—	—	—
57	Total recreational and cultural services	Ordinary	190	58	316	123
58		Capital	5	—	3	—
	Education:					
59	Schools operated by local authorities.....	Ordinary	7,180 ³	1,039	7,492	7,377
60		Capital	—	—	1,057 ⁷	—
61	Universities, colleges and other schools.....	Ordinary	488	186	1,161	1,604
62		Capital	117	6	111	—
63	Education of the handicapped	Ordinary	93	13	79	98
64		Capital	—	—	—	—
65	Superannuation and pensions	Ordinary	50	3	1,085	33
66	Other	Ordinary	221	64	684	150
67	Total education	Ordinary	8,032	1,305	10,501	9,262
68		Capital	117	6	1,168	—
	Natural resources and primary industries:					
69	Fish and game	Ordinary	- 29 ⁸	45	116	217
70		Capital	—	—	5	—
71	Forests	Ordinary	409	58	710	1,744
72		Capital	—	4	48	—
73	Lands: Settlement and agriculture.....	Ordinary	437	507 ⁹	1,078	1,258
74		Capital	—	23	61	—
75	Minerals and mines	Ordinary	181	2	608	82
76		Capital	—	—	30	—
77	Water resources	Ordinary	—	—	6	—
78		Capital	—	—	—	—
79	Other	Ordinary	123	20	97	92
80		Capital	—	—	4	—
81	Total natural resources and primary industries	Ordinary	1,121	632	2,615	3,393
82		Capital	—	27	148	—

1. See table 3, footnote 1, page 20

2. See table 5, footnote 3.

3. See table 3, footnote 3, page 20

4. See table 2, footnote 4.

5. See table 3, footnote 5, page 20

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1955 - Continued
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
9,686	8,009	1,224	2,248	5,502	9,016	39,608	3	21	39,632	38
—	—	—	342	191	—	533	—	—	533	39
586	349	82	74	124	249	1,727	1	2	1,730	40
157	6,016	1,035	1,260	1,636	6,598	19,447	43	16	19,506	41
—	—	—	—	80	—	80	—	—	80	42
8,243	6,667	1,132	1,252	1,005	401	23,004	—	—	23,004	43
9,179 ²	2,561	432	699	522	1,977	16,348	17	8	16,373	44
562	—	—	—	233	—	795	—	—	795	45
911	1,036	177	170	257	376	3,155	—	1	3,156	46
13,711	978	359	1,263	534	1,256	18,808	—	9	18,817	47
42,473	25,616	4,441	6,966	9,580	19,873	122,097	64	57	122,218	48
562	—	—	342	504	—	1,408	—	—	1,408	49
466	912	47	194	37	445	2,589	—	1	2,590	50
9	—	—	525	—	—	542	—	—	542	51
628	2,202	—	144	92	780	3,866	—	—	3,866	52
—	295	56	—	—	—	351	—	—	351	53
63	264	19	58	29	14	510	—	2	512	54
334	43	5	21	69	162	750	—	1	751	55
—	—	—	—	461	—	461	—	—	461	56
1,491	3,421	71	417	227	1,401	7,715	—	4	7,719	57
9	295	56	525	461	—	1,354	—	—	1,354	58
40,399 ⁴	68,515	9,209	10,979	20,026	20,108	192,324	552 ⁵	213 ⁶	193,089	59
—	—	—	—	—	—	1,057	—	—	1,057	60
24,655	19,038	1,973	1,992	2,686	3,324	57,107	—	—	57,107	61
1,118	1,627	78	935	865	—	4,857	—	—	4,857	62
150	842	85	171	131	267	1,929	—	—	1,929	63
—	138	—	20	83	—	241	—	—	241	64
643	2,743	175	556	880	1,904	8,072	—	—	8,072	65
4,110	1,069	274	598	411	615	8,196	—	4	8,200	66
69,957	92,207	11,716	14,296	24,134	26,218	267,628	552	217	268,397	67
1,118	1,765	78	955	948	—	6,155	—	—	6,155	68
5,355	2,289	616	208	353	903	10,073	14	8	10,095	69
556	232	—	—	—	—	793	—	—	793	70
6,206	9,804	1,053	427	2,011	9,033	31,455	—	—	31,455	71
55	745	2	—	- 14 ⁸	—	840	—	—	840	72
19,221	5,823	1,592	2,955	3,264	2,877	39,012	—	—	39,012	73
209	345	280	2,262	3,862	—	7,042	—	—	7,042	74
1,528	974	218	811	1,704	1,179	7,287	—	—	7,287	75
—	1	—	35	782	—	848	—	—	848	76
1,749	97	386	325	131	274	2,968	—	—	2,968	77
2,656	—	—	—	—	—	2,656	—	—	2,656	78
—	674	125	1,900	165	443	3,639	—	—	3,639	79
—	—	9	—	24	—	37	—	—	37	80
34,059	19,661	3,990	6,626	7,628	14,709	94,434	14	8	94,456	81
3,476	1,323	291	2,297	4,654	—	12,216	—	—	12,216	82

6. See table 3, footnote 6, page 21.

7. See table 3, footnote 7, page 21.

8. Negative amount indicates excess of revenue over expenditure.

9. See table 3, footnote 8, page 21.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1955 - Concluded
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
83	Trade and industrial developement.....	Ordinary	185	68	568	456
84		Capital	—	—	30	—
85	Local government planning and development.....	Ordinary	91	5	54	39
	Debt charges ¹ :					
86	Commission on bond or debenture sales and other management charges	Ordinary	190	3	26	35
87	Discount (or amount amortized) on provincial bond sales	Ordinary	—	25	239	138
88	Bonded debt retirement ²	Ordinary	711	554	5,487	5,906 ³
89	Interest	Ordinary	295	685	5,214	5,510
90	Loss on foreign exchange	Ordinary	—	—	- 23	- 53
91	Premium (or amount amortized) or loss on sale of securities purchased as investments	Ordinary	—	—	—	—
92	Other	Ordinary	—	25	—	4
93	Total debt charges.....	Ordinary	1,196	1,292	10,943	11,540
94	Contributions to other governments ⁴	Ordinary	291	112	999	2,789
95	Contributions to government enterprises ⁵	Ordinary	—	20	603	25
	Other expenditure:					
96	Civil defence	Ordinary	22	—	24	13
97		Capital	—	—	—	—
98	Housing.....	Ordinary	34	—	21	—
99		Capital	—	—	—	—
100	Other	Ordinary	20	11	35	6
101	Total other expenditure.....	Ordinary	76	11	80	19
102		Capital	—	—	—	—
103	Sub-total	Ordinary	32,410	6,722	50,814	51,974
104		Capital	7,381	2,645	7,307	4,922
	Non-expense and surplus payments:					
105	Advances charged to revenue.....	Ordinary	6	8	4	—
106	Refunds of previous years' revenue	Ordinary	—	1	—	—
107	Other	Ordinary	—	—	—	—
108	Total non-expense and surplus payments.....	Ordinary	6	9	4	—
109	Total net ordinary expenditure.....		32,416	6,731	50,818	51,974
110	Total net capital expenditure.....		7,381	2,645	7,307	4,922
111	Total net general expenditure		39,797	9,376	58,125	56,896
112	Less debt retirement included above		711	554	5,487	5,906
113	Total net general expenditure, exclusive of debt retirement		39,086	8,822	52,638	50,990

1. Negative amounts indicate excess of revenue over expenditure.

2. See table 3, footnote 1, page 22.

3. See table 3, footnote 2, page 22.

4. See table 10, items 4 to 7 for breakdown.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1955 - Concluded
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
3,040	1,423	365	389	563	595	7,652	-	-	7,652	83
-	71	15	-	4	-	120	-	-	120	84
458	596	56	549	723	126	2,697	7	1	2,705	85
49	84	10	-	4	13	414	-	-	414	86
684	698	-	-	-	187	1,971	-	-	1,971	87
10,427	19,439	5,109	8,325	3,098	12,354	71,410	-	-	71,410	88
12,997	26,558	- 743	1,857	- 3,873	6,193	54,693	- 6	-	54,687	89
- 59	9	-	- 13	- 1	- 192	- 332	-	-	- 332	90
- 50	-	-	93	- 88	-	- 45	-	-	- 45	91
-	-	-	154	-	-	183	-	-	183	92
24,048	46,788	4,376	10,416	- 860	18,555	128,294	- 6	-	128,288	93
-	18,019	86	-	8,809	5,501	36,606	45	21	36,672	94
464	7,311	775	19	9	188	9,414	-	-	9,414	95
4	227	20	31	213	266	820	-	-	820	96
-	-	-	-	- 7 ¹	-	- 7	-	-	- 7	97
3,670	431	-	19	-	514	4,689	-	-	4,689	98
-	-	-	26	-	-	26	-	-	26	99
812 ⁶	1,815 ⁷	30	219	146	269	3,363	-	-	3,363	100
4,486	2,473	50	269	359	1,049	8,872	-	-	8,872	101
-	-	-	26	- 7	-	19	-	-	19	102
300,577	407,463	44,858	85,268	92,522	183,987	1,256,595	1,313	641	1,258,549	103
57,824	32,757	8,738	19,060	48,579	420	189,633	-	-	189,633	104
-	-	25	90	197	2,645	2,975	-	-	2,975	105
-	7	40	41	103	3,887	4,079	-	-	4,079	106
2,009 ⁸	211	-	11	-	-	2,231	-	-	2,231	107
2,009	218	65	142	300	6,532	9,285	-	-	9,285	108
302,586	407,681	44,923	85,410	92,822	190,519	1,265,880	1,313	641	1,267,834	109
57,824	32,757	8,738	19,060	48,579	420	189,633	-	-	189,633	110
360,410	440,438	53,661	104,470	141,401	190,939	1,455,513	1,313	641	1,457,467	111
10,427	19,439	5,109	8,325	3,098	12,354	71,410	-	-	71,410	112
349,983	420,999	48,552	96,145	138,303	178,585	1,384,103	1,313	641	1,386,057	113

5. See table 3, footnote 5, page 23.

6. See table 3, footnote 6, page 23.

7. Includes \$1,779,000 expenses re flood damage from hurricane Hazel.

8. Increase in reserve for doubtful accounts.

TABLE 7. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1955
(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
1	Provincial ordinary revenue per public accounts	38,528	9,069	52,916	53,387
	To arrive at "gross general revenue"				
	Add:				
2	Revenue of administrative or special funds.....	145	398	606	1,524
3	Revenue deducted from expenditure in public accounts.....	—	21	5,483	2,200
4	Expenditure deducted from revenue in public accounts	27	26	78	160
5	Items credited to surplus account by province	—	—	76	—
6	Capital account revenue of an ordinary nature	22	22	—	—
7	Unremitted profits on liquor sales.....	—	—	100	—
8	Liquor Board revenue other than from liquor sales.....	—	—	281	—
9	Items treated as deferred revenue in public accounts, viz. Federal Tax Rental Agreements (net).....	—	—	—	—
10	Total additions.....	194	467	6,624	3,884
	Deduct:				
11	Refunds of current year's expenditure included in revenue in public accounts	67	18	55	62
12	Refunds of current year's revenue included in expenditure in public accounts	—	345	—	—
13	Sinking fund earnings included in revenue in public ac- counts	—	—	—	—
14	Revenue of working capital funds offset against expendi- ture.....	471	—	96	67
15	Profits of working capital funds taken into revenue in public accounts	—	—	17	—
16	Offsets to adjust contributions to and from government en- terprises to a "net" basis	—	—	—	—
17	Employees' contributions to superannuation fund offset against expenditure	102	—	—	—
18	To deduct amount turned over by Liquor Board in excess of profits on sales	189	—	—	—
	Interfund eliminations:				
19	Special fund expenditure included in provincial ordinary revenue	—	—	—	—
20	Special fund expenditure included in revenue of other special funds	—	—	60	—
21	Provincial ordinary expenditure included in special fund revenue	28	303	140	—
22	Capital revenue included in ordinary expenditure	—	—	—	—
23	Total deductions	857	666	368	129
24	Gross ordinary revenue	37,865	8,870	59,172	57,142
25	Gross capital revenue	2,302	517	345	630
26	Gross general revenue.....	40,167	9,387	59,517	57,772
	To arrive at "net general revenue"				
	Deduct:				
27	Interest, discount, premium and exchange	639	17	2,037	2,180
28	Grants-in-aid and shared-cost contributions	2,746	474	3,771	3,596
29	Institutional revenue	1,629	225	1,946	578
30	Capital revenue	2,302	517	345	630
31	Net general revenue.....	32,851	8,154	51,418	50,788

TABLE 7. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1955
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
335,076	399,393	58,825	82,696	191,185	198,990	2,073	1,340	1
288	43,187	1,210	20,590	710	12,021	—	—	2
39,421	27,958	8,834	7,788	20	18,211	—	—	3
1,097	972	147	222	478	292	—	—	4
—	—	—	—	—	—	—	—	5
—	6,124	10,168	434	293	—	—	—	6
987	1,297	412	—	166	160	—	—	7
—	—	—	—	—	—	—	4	8
—	—	—	352	—	—	—	—	9
41,793	79,538	20,771	29,386	1,667	30,684	—	4	10
—	611	31	162	1,452	22	100	1	11
—	—	—	—	—	—	—	—	12
3,227	3,473	—	—	—	—	—	—	13
—	—	—	—	—	—	5	—	14
—	—	—	65	102	89	—	—	15
—	—	—	42	1,541	—	—	—	16
—	—	—	24	1,174	—	—	—	17
—	—	—	—	—	—	—	597	18
—	16	—	1,787	614	2,864	—	—	19
—	—	—	—	—	—	—	—	20
4	38,500	373	—	—	10,688	—	—	21
—	—	10,081	—	91	—	—	—	22
3,231	42,600	10,485	2,080	4,974	13,663	105	598	23
373,638	436,331	69,111	110,002	187,878	216,011	1,968	746	24
444	7,045	2,217	2,463	3,429	—	—	—	25
374,082	443,376	71,328	112,465	191,307	216,011	1,968	746	26
2,899	12,917	7,646	4,821	6,396	2,242	6	—	27
30,693	16,463	3,662	4,753	4,839	11,868	242	39	28
938	7,893	1,097	777	1,546	2,243	88	—	29
444	7,045	2,217	2,463	3,429	—	—	—	30
339,108	399,058	56,706	99,651	175,097	199,658	1,632	707	31

**TABLE 8. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1955**

(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
1	Provincial ordinary expenditure per public accounts	36,748	7,195	46,939	53,311
	To arrive at "gross general expenditure"				
	Add:				
2	Expenditure of administrative or special funds	190	388	515	1,435
3	Revenue deducted from expenditure in public accounts	—	21	5,483	2,200
4	Expenditure deducted from revenue in public accounts	27	26	78	160
5	Items charged to surplus account by province	—	—	5,487	224
6	Capital account expenditure of an ordinary nature	1,477	487	—	1,127
7	Deficits of working capital funds not taken into expenditure	—	—	57	—
8	Liquor Board expenditure other than liquor selling costs	—	—	381	—
9	Total additions	1,694	922	12,001	5,146
	Deduct:				
10	Refunds of current year's expenditure included in revenue in public accounts	67	18	55	62
11	Refunds of current year's revenue included in expenditure in public accounts	—	345	—	—
12	Sinking fund earnings applied to debenture retirement	—	—	—	—
13	Revenue of working capital funds offset against expenditure	471	—	96	67
14	Operating surplus of working capital funds offset against expenditure	1	4	17	—
15	Excess deficits of working capital funds taken into expenditure	24	—	—	—
16	Offsets to adjust contributions to and from government enterprises to a "net" basis	—	—	—	—
17	Employees' contributions to superannuation fund offset against expenditure	102	—	—	—
18	Contributions to Liquor Boards offset against liquor profits	319	—	—	—
	Interfund eliminations:				
19	Special fund expenditure included in provincial ordinary revenue	—	—	—	—
20	Special fund expenditure included in revenue of other special funds	—	—	60	—
21	Provincial ordinary expenditure included in special fund revenue	28	303	140	—
22	Capital revenue included in ordinary expenditure	—	—	—	—
23	Total deductions	1,012	670	368	129
24	Gross ordinary expenditure	37,430	7,447	58,572	58,328
25	Gross capital expenditure	9,683	3,162	7,652	5,552
26	Gross general expenditure	47,113	10,609	66,224	63,880
	To arrive at "net general expenditure"				
	Deduct:				
27	Interest, discount, premium and exchange	639	17	2,037	2,180
28	Grants-in-aid and shared-cost contributions	2,746	474	3,771	3,596
29	Institutional revenue	1,629	225	1,946	578
30	Capital revenue	2,302	517	345	630
31	Net general expenditure	39,797	9,376	58,125	56,896

**TABLE 8. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1955**

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
298,441	399,250	58,319	78,154	109,224	183,437	1,754	1,335	1
288	30,816	178	11,480	1,175	18,616	—	—	2
39,421	27,958	8,834	7,788	20	18,211	—	—	3
1,097	972	147	222	478	292	—	—	4
—	—	—	—	—	20	—	—	5
113	27,720	358	121	—	125	—	—	6
—	—	—	55	—	—	—	—	7
987	838	13	—	—	160	—	—	8
41,906	88,304	9,530	19,666	1,673	37,424	—	—	9
—	611	31	162	1,452	22	100	1	10
—	—	—	—	—	—	—	—	11
3,227	3,473	—	—	—	—	—	—	12
—	—	—	—	—	—	5	—	13
—	—	36	44	422	415	—	—	14
—	—	—	—	—	—	—	—	15
—	—	—	42	1,541	—	—	—	16
—	—	—	24	1,174	—	—	—	17
—	—	—	—	—	—	—	654	18
—	16	—	1,787	614	2,864	—	—	19
—	—	—	—	—	—	—	—	20
4	38,500	373	—	—	10,688	—	—	21
—	—	10,081	—	91	—	—	—	22
3,231	42,600	10,521	2,059	5,294	13,989	105	655	23
337,116	444,954	57,328	95,761	105,603	206,872	1,649	680	24
58,268	39,802	10,955	21,523	52,008	420	—	—	25
395,384	484,756	68,283	117,284	157,611	207,292	1,649	680	26
2,899	12,917	7,646	4,821	6,396	2,242	6	—	27
30,693	16,463	3,662	4,753	4,839	11,868	242	39	28
938	7,893	1,097	777	1,546	2,243	88	—	29
444	7,045	2,217	2,463	3,429	—	—	—	30
360,410	440,438	53,661	104,470	141,401	190,939	1,313	641	31

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1955

(Thousands of dollars)

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
From Government of Canada:					
1	Tax Rental Agreement, table 1, item 2.....	12,547	3,913	20,463	17,047
2	Share of income tax on power utilities, table 1, item 18.....	190	43	300	216
3	Subsidies, table 1, item 19.....	5,519 ²	657	2,057	1,679
4	Sub-total, items 1-3.....	18,256	4,613	22,820	18,942
Grants-in-aid and shared-cost contributions:					
Highways, roads and bridges:					
5	Trans-Canada highway	2,018	456	340	510
6	Other highways, roads and bridges	—	—	—	1
Health and social welfare:					
General health grants:					
7	Hospital construction	22	56	645	347
8	General public health	182	77	261	210
9	Tuberculosis control	273	43	232	183
10	Mental health	158	59	224	279
11	Venereal disease control	16	5	25	21
12	Crippled children.....	11	3	16	40
13	Professional training	17	6	37	20
14	Cancer control	53	12	102	133
15	Public health research	—	—	23	—
16	Laboratory and radiological services	102	—	135	187
17	Medical rehabilitation.....	—	—	2	13
18	Child and maternal health.....	42	14	45	30
19	Vital statistics fees	2	—	3	3
20	Other health	—	—	—	3
21	Old age assistance	899	99	1,064	1,289
22	Allowances to blind persons	120	31	248	257
23	Disabled persons allowances.....	—	—	12	38
24	Other welfare	1	—	—	3
Physical Culture:					
25	National physical fitness programme	—	—	11	9
Education:					
Vocational Training Co-ordination Act:					
26	Youth training.....	37	6	22	26
27	Apprenticeship training.....	20	—	51	45
28	Vocational school assistance	67	26	106	91
29	Foremanship and supervisory training	—	—	—	—
30	Training for gainful employment or for defence industries	1	—	146	67
31	Training re armed forces.....	—	—	—	5
32	Capital expenditure for vocational schools	282	—	—	—
33	Grants to universities ³	—	21	21	—
34	Other educational grants	—	—	2	—

1. Includes \$352,000 (net) treated as deferred revenue by the province.

2. Includes transitional grant of \$3,950,000.

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1955

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
—	142,747	26,201	26,646 ¹	31,816	46,052	327,432	258	264	327,954	1
1,661	1,342	28	44	1,658	1,812	7,294	—	—	7,294	2
3,300	3,641	1,852	2,088	2,228	1,281	24,302	43	13	24,358	3
4,961	147,730	28,081	28,778	35,702	49,145	359,028	301	277	359,606	4
—	6,274	2,001	2,080	1,691	3,242	18,612	—	—	18,612	5
142	308	20	—	—	—	471	199	—	670	6
2,983	2,384	584	914	738	994	9,667	—	—	9,667	7
1,172	1,598	311	373	715	657	5,556	7	8	5,571	8
1,991	661	181	228	429	249	4,470	5	—	4,475	9
1,657	2,041	300	397	464	552	6,131	—	—	6,131	10
107	128	30	31	41	44	448	—	—	448	11
141	119	30	26	24	32	442	—	1	443	12
179	279	25	29	44	35	671	—	—	671	13
1,030	499	227	210	321	194	2,781	—	1	2,782	14
209	123	19	22	11	34	441	—	2	443	15
187	—	236	280	11	99	1,237	—	—	1,237	16
64	—	23	42	14	24	182	—	—	182	17
284	43	12	33	10	23	536	1	—	537	18
21	23	4	4	5	6	71	—	—	71	19
10	100	—	—	—	19	132	—	—	132	20
7,405	4,861	1,121	1,090	1,160	1,874	20,862	—	17	20,879	21
1,029	608	145	133	140	171	2,882	—	5	2,887	22
—	389	8	2	4	—	453	—	—	453	23
—	8	3	25	—	4	44	—	—	44	24
—	152	13	17	21	19	242	—	—	242	25
1	100	10	16	19	51	288	—	—	288	26
—	354	68	95	238	55	926	—	—	926	27
453	598	121	131	149	141	1,883	—	4	1,887	28
—	3	—	—	1	—	4	—	—	4	29
—	30	47	41	75	29	436	—	—	436	30
119	45	27	—	20	—	216	—	—	216	31
—	—	—	—	—	—	282	—	—	282	32
—	123	—	—	—	—	165	—	—	165	33
—	231 ⁴	17	1	4	13	268	30	1	299	34

3. See explanatory comment dealing with table 9.

4. Contribution towards the cost of citizenship and language instruction for immigrants.

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1955 - Concluded

(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
	Grants-in-aid and shared-cost contributions from Government of Canada - Concluded				
	Natural resources and primary industries:				
	Fish and game:				
35	Fur conservation	-	-	-	-
	Forests:				
36	Forestry agreement	-	-	87	19
37	To combat spruce budworm	-	-	-	302
38	Other	-	14	-	-
	Lands; Settlement and agriculture:				
39	Ram premium policy	-	-	1	-
40	Agricultural lime assistance	4	33	63	53
41	Replacement of maple syrup production equipment	-	-	-	-
42	Effective organization of agricultural manpower	-	-	6	3
43	Other agricultural grants	35	1	5	3
	Other:				
44	Okanagan flood control project	-	-	-	-
45	Fraser River Basin Board	-	-	-	-
46	Other natural resources grants	647 ¹	-	-	-
	Other expenditure:				
47	Civil defence	23	-	9	12
48	Miscellaneous (various functions)	-	-	-	-
49	Total Grants-in-Aid and Shared-cost contributions from Government of Canada, Table 1, items 20 and 21	5,032	962	3,944	4,202
50	Total received from Government of Canada	23,288	5,575	26,764	23,144
	From other Provincial Governments:				
51	Shared-cost contribution from Alberta re highways	-	-	-	-
	From Local Governments:				
	Shared-Cost Contributions:				
52	Law enforcement	-	-	3	24
53	Corrections-juvenile delinquents	-	-	-	-
54	Highways, roads and bridges	-	-	-	-
55	Hospital care	-	1	-	-
56	General and public health	-	1	-	-
57	Social welfare	-	-	-	-
58	Education	-	-	166	-
59	Land drainage and improvement	-	-	-	-
60	Miscellaneous	14	-	-	-
61	Total Shared-Cost Contributions from Local Governments	14	2	169	24
	Other Contributions, (Table 4, item 27):				
62	Highway tax	-	-	240	-
63	Education tax	-	-	-	-
64	Total received from Local Governments	14	2	409	24
65	Total received from All Governments	23,302	5,577	27,173	23,168

1. Contribution towards provincial subsidy payments to fishermen re 1953 salted codfish production.
2. Contribution for assistance in meeting costs resulting from floods arising out of Hurricane Hazel, 1954.
3. Contributions from municipalities under the Public Charities Act towards maintenance of indigents, etc.

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1955 - Concluded

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
-	75	-	45	-	-	120	-	-	120	35
-	367	70	46	81	524	1,194	-	-	1,194	36
-	-	-	-	-	-	302	-	-	302	37
-	7	-	-	-	-	21	-	-	21	38
-	-	-	1	-	-	2	-	-	2	39
206	24	-	-	-	29	412	-	-	412	40
200	-	-	-	-	-	200	-	-	200	41
17	7	12	19	49	15	128	-	-	128	42
-	14	1	17	2	13	91	-	-	91	43
-	-	-	-	-	436	436	-	-	436	44
-	-	-	-	-	44	44	-	-	44	45
-	88	20	-	15	-	770	-	-	770	46
-	153	20	37	177	179	610	-	-	610	47
3	330 ²	-	-	-	7	340	-	-	340	48
19,610	23,147	5,706	6,385	6,673	9,808	85,469	242	39	85,750	49
24,571	170,877	33,787	35,163	42,375	58,953	444,497	543	316	445,356	50
-	-	-	22	-	-	22	-	-	22	51
-	-	-	-	-	-	27	-	-	27	52
-	-	-	-	16	-	16	-	-	16	53
-	-	-	169	-	-	169	-	-	169	54
9,820 ³	-	-	-	-	1,391 ⁴	11,212	-	-	11,212	55
354	-	118	168	-	468	1,109	-	-	1,109	56
1,119 ⁵	-	-	78	-	201	1,398	-	-	1,398	57
12	-	-	-	-	-	178	-	-	178	58
57	-	-	-	-	-	57	-	-	57	59
-	-	-	11	-	-	25	-	-	25	60
11,362	-	118	426	16	2,060	14,191	-	-	14,191	61
-	-	-	-	-	-	240	-	-	240	62
-	-	-	-	3	-	3	-	-	3	63
11,362	-	118	426	19	2,060	14,434	-	-	14,434	64
35,933	170,877	33,905	35,611	42,394	61,013	458,953	543	316	459,812	65

4. Includes contributions from municipalities to the hospital insurance fund \$1,003,000; tuberculosis control \$388,000.
5. Contribution towards institutional care of juvenile formerly classified as "corrections - juvenile delinquents".

TABLE 10. Specified Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1955

(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
	To Government of Canada:				
1	Sundry shared-cost contributions.....	—	—	—	—
2	Police services—R.C.M.P.	280	80	330	253
3	Total Government of Canada	280	80	330	253
	To local governments:				
4	Shared revenue contributions ¹	—	—	9	—
5	Subsidies.....	264	92	985	2,789
6	Grants in lieu of taxes	27	20	5	—
7	Other	—	—	—	—
8	Sub-total items 4-7.....	291	112	999	2,789
	Grants-in-aid and shared-cost contributions:				
9	Protection of persons and property	12	2	14	—
10	Highways, roads and bridges	224	39	—	173
11	Public health and medical services	101	—	—	—
12	Hospital care ⁴	—	—	—	—
13	Homes for the aged	—	—	—	—
14	Aid to unemployed employables and unemployables.....	—	3	—	—
15	Child welfare	—	7	—	71
16	Recreational and cultural services	20	—	—	—
17	Schools operated by local authorities ⁵	6	960	6,845	6,846
18	Lands: Settlement and agriculture.....	—	—	—	—
19	Miscellaneous.....	26	—	6	22
20	Sub-total items 9-19.....	383	1,004	6,865	7,112
21	Total local governments	674	1,116	7,864	9,901
22	Total all governments	954	1,196	8,194	10,154

1. N.S.—Crown land leases paid to municipalities; Ont.—liquor licences paid to municipalities; Alta.—liquor fines \$119,000, share of gasoline tax \$8,535,000; B.C.—distribution of general sales tax (discontinued January 1, 1955).

2. Reimbursement of taxes to municipalities.

3. Includes \$131,000 and \$106,000 paid under the Police Act and the Fire Department Act respectively, being fixed portions of the amounts paid by municipalities towards compensation and pensions of policemen and fire fighters.

4. Excludes amounts paid to municipal hospital boards.

5. Includes grants paid directly to teachers in P.E.I., N.B. and Que.

**TABLE 10. Specified Amounts Paid to Other Governments, for Fiscal Year Ended
March 31, 1955**

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
-	114	77	-	-	-	191	-	-	191	1
-	-	394	648	682	912	3,579	-	-	3,579	2
-	114	471	648	682	912	3,770	-	-	3,770	3
-	838	-	-	8,654	5,500	15,001	-	-	15,001	4
-	16,733	-	-	125	-	20,988	45	21	21,054	5
-	448	86	-	30	-	616	-	-	616	6
-	-	-	-	-	1 ²	1	-	-	1	7
-	18,019	86	-	8,809	5,501	36,606	45	21	36,672	8
750	260 ³	-	-	181	-	1,219	-	-	1,219	9
3,632	32,716	1,860	459	4,914	164	44,181	-	-	44,181	10
-	1,515	25	179	195	227	2,242	-	-	2,242	11
-	-	-	-	1,392	-	1,392	-	-	1,392	12
-	2,356	-	-	-	-	2,356	-	-	2,356	13
-	2,944	403	799	731	2,588	7,468	-	-	7,468	14
-	1,486	78	-	227	430	2,292	-	-	2,292	15
-	587	-	3	1	150	761	-	-	761	16
35,112 ⁷	67,017	8,884	10,107	19,109	19,149	174,029	8	55 ⁹	174,084	17
93	840	197	90	-	9	1,229	-	-	1,229	18
113	45	31	325	15	284	867	-	-	867	19
39,700	109,766	11,478	11,962	26,765	23,001	238,036	-	55	238,091	20
39,700	127,785	11,564	11,962	35,574	28,502	274,642	45	76	274,763	21
39,700	127,899	12,035	12,610	36,256	29,414	278,412	45	76	278,533	22

6. Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to \$6,603,000.

7. Excludes \$4,837,000 expenditure out of Education Fund to meet debt charges of various school corporations.

8. Local schools are operated by the Territorial Government and by religious denominations.

9. Local schools are operated by the Federal Government, religious denominations and school districts. The amount shown above was paid to the local school districts.

TABLE 11. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1955¹
(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
	Operations				
1	Gross sales.....	5,779	2,730 ²	26,691	17,735
2	Deduct cost of goods sold	3,308	1,757	15,810	10,294
3	Gross profit on sales.....	2,471	973	10,881	7,441
4	Deduct administrative and general expenses less miscellaneous income.....	363	85	1,334	1,136
5	Net income (liquor profits per tables 1 and 4).....	2,108 ³	888	9,547	6,305 ³
	Reconciliation with Liquor Board operations				
	Add: Revenue excluded from above and shown on revenue tables as:				
6	Privileges, licences and permits.....	1,006	26	191	15
7	Fines and penalties.....	17	—	82	—
8	Confiscations	—	—	—	—
	Deduct: Expenditure excluded from above and shown on expenditure tables:				
9	Enforcement expenses.....	—	—	340	—
10	Other ⁴	—	—	33	—
11	Provision for reserves.....	—	—	—	—
12	Net profit as per Liquor Board reports	3,131	914	9,447	6,320
	Summary				
13	Net profit, table 4, item 29.....	2,108	888	9,547	6,305
14	Sales tax, table 4, item 5	—	273	—	—
15	Privileges, licences and permits, table 4, item 15.....	1,006	26	280	15
16	Fines and penalties, table 4, item 21	17	15	82	15
17	Confiscations, included in table 4, item 31.....	—	—	4	—
18	Total revenue from liquor operations	3,131	1,202	9,913	6,335

1. Figures in the published Liquor Board reports have been adjusted for purposes of interprovincial comparability. A reconciliation with these liquor reports is given in items 6 to 12.

2. After deducting health tax of \$273,000 paid by purchaser. See item 14.

TABLE 11. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1955¹
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
70,476	118,146	33,050	35,647	52,713	73,048	436,015	2,052	735	438,802	1
41,941	73,500	25,369	23,509	35,971	48,975	280,434	1,257	394	282,085	2
28,535	44,646	7,681	12,138	16,742	24,073	155,581	795	341	156,717	3
6,008	11,202	1,564	1,856	2,425	3,024	28,997	93	78	29,168	4
22,527 ³	33,444	6,117	10,282 ³	14,317	21,049 ³	126,584	702	263	127,549	5
11,549	13,741	2,113	53	712	186	29,592	—	4	29,596	6
—	112	—	—	—	—	211	—	1	212	7
45	—	—	3	—	—	48	—	—	48	8
987	—	13	7	—	160	1,507	—	—	1,507	9
—	838	—	—	—	—	871	—	—	871	10
—	—	400	—	—	—	400	—	—	400	11
33,134	46,459	7,817	10,331	15,029	21,075	153,657	702	268	154,627	12
22,527	33,444	6,117	10,282	14,317	21,049	126,584	702	263	127,549	13
1,553	—	—	—	—	—	1,826	76	—	1,902	14
11,549	14,509	2,113	53	859	214	30,624	7	4	30,635	15
194	112	81	78	190	..	784	7	1	792	16
45	—	—	3	1	—	53	—	—	53	17
35,868	48,065	8,311	10,416	15,367	21,263	159,871	792	268	160,931	18

3. Includes commission received for collection of general sales tax.

4. Other: N.S.—prisoners committed expenses; Ont.—liquor licence revenue paid to municipalities.

DOMINION BUREAU OF STATISTICS
Public Finance and Transportation Division
Public Finance Section

Canada Statistics Service

FINANCIAL STATISTICS
OF
PROVINCIAL GOVERNMENTS
1956

(Fiscal Year Ended March 31, 1957)

Revenue and Expenditure

Actual

Published by Authority of
The Honourable Gordon Churchill, Minister of Trade and Commerce

**Annual Publications prepared in the Public Finance and
Transportation Division dealing with Public Finance**

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FINANCIAL STATISTICS

OF

PROVINCIAL GOVERNMENTS

1956

Revenue and Expenditure

Actual

This report presents statistics of revenue and expenditure of the ten provincial governments and of the Yukon and Northwest Territories for the fiscal year ended March 31, 1957. A report dealing with actual direct and indirect debt of these governments as at March 31, 1957 has already been published. Both these reports are prepared from the Public Accounts of each government, supplemented where necessary by additional information received by correspondence with treasury officials.

Certain changes in tax rates and licence fees, which were introduced in the budget speeches delivered in the spring of 1956, affected revenue collections in the fiscal year 1956-57. Following is a brief summary of these changes.

In Manitoba the gasoline tax rate was raised from 9 cents to 11 cents per gallon effective April 1, 1956. This rise in the rate together with increased sales produced \$2.6 million additional revenue to help finance the greatly-expanded road-building programme. The amusement tax was reduced by raising the exemptions and lowering the rates. Revenue collected from this source dropped \$235,000.

In Alberta the unearned increment tax (which was a 10% tax on the increase in value of land, paid at the time of transfer) was repealed. This tax yielded \$1.4 million in the previous year and was included in "other taxes" in this statistical series. An upward revision in the registration fees charged under the Land Titles Act partially offsets this loss of revenue. Land titles fees are included in "sales and services" in these statistics.

British Columbia also reduced the amusement tax rate (from 15 to 10 per cent of the admission price). Revenue from this source declined approximately \$450,000.

Turning to the expenditure side, it should be noted that a further revision was introduced in British Columbia's municipal grant system. The unconditional grants are now paid on a per capita basis starting with \$16 per capita for the first 3,500 persons and ranging to \$6.50 per capita for municipal population over 50,000. These grants totalled \$9.4 million compared with \$7.3 million in the previous year.

In Newfoundland, expenditures on Mothers' Allowances have disappeared due to the substitution of "Social Assistance" grants (included in "Aid to Unemployed and Unemployables" in these statistics) for the former Dependents' Allowances and Mothers' Allowances. A similar shift in programming is occurring in British Columbia.

Total net general revenue reached an all-time high of \$1,793 million, an increase of 11% over the previous year. Taxes, tax rental agreements, privileges, licences and permits and liquor profits all showed gains of over 10%. Total net general expenditure exclusive of debt retirement amounted to \$1,774 million, an increase of approximately 13% over the year before. An examination of the functional totals for all provinces reveals that the largest increase occurred in transportation and communications (chiefly roads). Expenditure thereon amounted to \$561 million (an increase of 25% over the previous year) and accounted for approximately 32% of the total expenditures in the year under review.

The revenues and expenditures of the B.C. Toll Highways and Bridges Authority are not included in the tables on general revenue and expenditure. Only the provincial subsidy thereto and the special grant therefrom appear in the main tables. The following table has been prepared from statements published by the Authority, using the same classifications and methods as in the general fund statistics.

Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1957

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
1	General government	7.0	4.2	3.6	2.7	4.7	3.3	4.0	4.3	2.6	4.5	7.9	6.3	3.9
2	Protection of persons and property	5.4	3.2	3.2	2.6	5.2	6.1	5.9	4.2	5.0	4.6	0.1	0.7	5.2
3	Transportation and communications	22.7	37.2	37.0	37.9	29.2	35.7	35.2	22.8	30.7	29.2	35.2	4.5	31.6
4	Health	19.7	12.9	9.8	10.6	9.9	13.4	14.2	31.1	15.8	19.5	31.3	18.4	14.7
5	Social welfare	12.6	4.1	5.8	5.9	12.4	5.3	8.6	8.9	6.1	8.2	3.9	7.6	8.1
6	Education	22.3	15.3	23.4	16.6	20.6	20.1	21.0	17.3	25.6	18.6	17.0	56.6	20.5
7	Natural resources and primary industries	4.5	5.7	4.1	6.9	11.4	5.1	8.2	7.7	7.7	7.3	0.7	2.5	7.5
8	Debt charges (exclusive of debt retirement)	2.7	9.2	9.0	10.2	3.1	5.2	- 0.5 ¹	1.7	- 4.4 ¹	1.9	- 1.0 ¹	-	3.1
9	Contributions to other governments	1.2	1.2	1.5	5.1	-	2.9	0.2	-	6.1	3.7	2.4	2.8	2.3
10	All other expenditure	1.9	7.0	2.6	1.5	3.5	2.9	3.2	2.0	4.8	2.5	2.5	0.6	3.1
11	Net general expenditure (exclusive of debt retirement)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Negative amount indicates excess of revenue over expenditure.

The following summaries show the developments that have taken place in provincial government finance in the last five years. Figures for the first year of this statistical series are also shown.

Net General Revenue

	Fiscal years ended nearest December 31 (Millions of dollars)					
	1946	1952	1953	1954	1955	1956
Newfoundland .....	...¹	32	32	33	33	37
Prince Edward Island	4	7	8	8	8	8
Nova Scotia	22	47	49	51	54	58
New Brunswick	20	47	49	51	53	57
Quebec	151	285	300	339	413	446
Ontario	151	365	371	399	432	482
Manitoba	23	55	56	57	59	66
Saskatchewan	37	91	98	100	103	122
Alberta	36	144	186	175	225	241
British Columbia	58	185	186	200	231	273
Yukon Territory .....	..	..	1	1	2	2
Northwest Territories .....	..	..	..	1	1	1
Total	502	1,258	1,336	1,415	1,614	1,793

Net General Expenditure (Exclusive of Debt Retirement)

	Fiscal years ended nearest December 31 (Millions of dollars)					
	1946	1952	1953	1954	1955	1956
Newfoundland .....	...¹	29	33	39	42	44
Prince Edward Island	4	7	7	9	10	10
Nova Scotia	24	46	51	53	58	71
New Brunswick	25	45	48	51	54	59
Quebec	140	313	311	350	400	434
Ontario	156	372	384	421	489	552
Manitoba	18	42	47	48	52	63
Saskatchewan	35	80	86	96	101	110
Alberta	31	104	118	138	159	170
British Columbia	54	169	172	179	207	258
Yukon Territory .....	..	..	1	1	2	2
Northwest Territories .....	..	..	..	1	1	1
Total	487	1,207	1,258	1,386	1,575	1,774

¹ Newfoundland became a Canadian province on April 1, 1949.

Net General Revenue by Source
(Fiscal Years Ended Nearest December 31)
(Millions of dollars)

Source	1946	1952	1953	1954	1955	1956
Taxes:						
Corporations	2	14	17	16	20	20
Income — Corporations	1	65	49	49	54	62
Individuals	—	—	—	25	30	36
Sales:						
Motor fuel and fuel oil	74	201	224	240	269	301
General	23	101	108	129	150	178
All other sales taxes	27	38	44	43	43	45
Succession duties	34	33	31	41	72	65
Hospital insurance tax	—	21	20	8	8	8
All other taxes	11	14	14	16	19	18
Total taxes	172	487	507	567	665	733
Federal tax rental agreements	84	303	309	328	320	366
Privileges and permits:						
Liquor control and regulation	14	31	32	31	33	33
Motor vehicles	38	81	88	94	114	128
Natural resources	42	155	195	185	257	288
Other	10	14	16	17	18	20
Total privileges licences and permits	104	281	331	327	422	469
Government of Canada subsidies	15	26	25	24	24	23
Liquor profits	100	126	125	128	139	154
All other revenue	27	35	39	41	44	48
Total net general revenue	502	1,258	1,336	1,415	1,614	1,793

Net General expenditure by Function
(Fiscal Years Ended Nearest December 31)
(Millions of dollars)

Function	1946	1952	1953	1954	1955	1956
General government	21	48	52	56	65	70
Protection of persons and property	24	67	77	78	82	92
Transportation and communications	135	367	353	371	448	561
Health	57	192	209	235	247	262
Social Welfare	44	95	104	124	134	143
Education	88	221	234	275	333	363
Natural resources and primary industries	46	94	102	107	122	133
Debt charges (exclusive of debt retirement)	51	57	53	57	55	55
Contributions to local governments	9	27	30	37	37	41
All other expenditure	12	39	44	46	52	54
Net general expenditure (exclusive of debt retirement)	487	1,207	1,258	1,386	1,575	1,774

SUMMARY OF CONCEPTS AND DEFINITIONS

Bureau of Statistics reports on provincial government finances are designed to provide national totals and comparative statistics which are basically consistent and uniform in nature as between provinces. The provinces differ greatly in scale, organization and division of responsibilities between the provincial governments themselves and the local levels of government; their accounting methods and financial reporting practices also vary considerably. Thus figures drawn from the public accounts and other official reports must be recast in many instances for the purpose of classification in terms of standard statistical categories. It may be well to refer briefly to the resulting differences between the provincial reports and this statistical series.

The Bureau figures give wider coverage than the main financial statements of the provinces. In order to arrive at comparative revenues and expenditures, transactions of certain "special" funds or funds shown as "trust" accounts, which are not reflected in the main financial statements of provincial governments but which do embrace general government activities are consolidated with the latter in these statistics. Deductions from revenues or expenditures are made on a different scale by the various provinces and these deductions have to be dealt with as uniformly and consistently as possible to achieve the maximum degree of interprovincial comparability in the statistics presented. Similarly, in some instances it is necessary, for purposes of comparability, to include in the statistics amounts which are charged or credited to surplus or reserves in provincial accounts. The purchase and sale of

goods and services, constituting basically trading operations, and the treatment of profits or losses on operations of working capital funds are not reflected uniformly by all provinces in their main revenue and expenditure statements. Thus, these must be adjusted to a uniform basis of treatment. Revenues from liquor control also require recasting in the statistical tables to achieve uniform presentation of the actual earnings for the year under review.

The term "ordinary", as applied in this series since 1950, refers to the transactions of current or income accounts, working capital funds and special funds. "General" applies to the provincial accounts just described with the addition of the revenue and expenditure transactions of provincial capital accounts.

There is no standard method applied by all provinces in distinguishing between revenues and expenditures of a capital nature and those of an ordinary or current nature. With current revenues rising steadily, larger and larger amounts are being expended from provincial current accounts on the construction or acquisition of assets such as highways and public buildings. While capital account revenue and expenditure of an ordinary nature have been transferred to "ordinary" in this series, income or ordinary account revenue and expenditure of a capital nature have not been transferred to "capital" because of the difficulty in determining the amounts involved. Hence "capital expenditures as reported in this series do not reflect the entire capital construction programme but merely the portion financed through capital account".

EXPLANATORY COMMENT

Tables 1 and 2 — Gross General Revenue and Expenditure

These tables include revenue and expenditure transactions of (a) capital account, (b) ordinary or current account including working capital fund transactions, and (c) certain trust accounts and special or administrative funds, the operations of which are accounted for separately by provincial governments but which embrace normal government functions. In these tables (b) and (c) are combined and described as "ordinary".

In order to achieve a measure of interprovincial comparability, certain adjustments have been made to the figures shown in public accounts. Reconciliations of "general" revenue and expenditure as defined in this report, with provincial ordinary or current accounts, are to be found in tables 7 and 8. The adjustments are explained more fully in the commentary to those tables.

As previously indicated, it has not been possible to exclude from "ordinary" expenditures,

items of a capital nature, which have been charged in provincial public accounts to current or ordinary account, and as these vary sometimes considerably, both as between provinces and from year to year for each province, the value of comparing separate "ordinary" and "capital" figures is problematical. The summation of "ordinary" and "capital" figures provides a more valid basis of comparison of government expenditures on the various functions.

"Privileges, Licences and Permits—Natural Resources", table 1, item 5, includes fish and game royalties; fishing, hunting and trapping licences; timber royalties, grazing fees, hay and wood cutting privileges; mining (including natural gas, and petroleum) royalties, dues or bonuses; beach, sand and water lot leases and water power or storage leases, licences or permit fees. It also includes the income taxes on logging and mining corporations which the provinces may levy under the Tax Rental Agreements.

Table 3—Analysis of Gross General Expenditure

This table gives a breakdown of each of the major functions of expenditure, the totals of which are given in table 2. The division between "ordinary" and "capital" expenditure is also shown. It should be borne in mind that the figures presented in this table and table 6 as "capital" expenditures

represents only those expenditures of a capital nature which were made out of provincial capital accounts, and that many expenditures of a capital nature are charged to provincial current accounts and hence would appear in this table in the "ordinary" items.

Tables 4 and 5—Net General Revenue and Expenditure

For some purposes it is desirable to know the "net" cost to the provinces of the various services rendered, i.e., the amount spent thereon out of provincial funds after deducting revenues which can be specifically assigned or related to the services rendered. While the surplus position is the same in both the "gross" and the "net" presentation, the former emphasizes the administrative burden of services, the latter the "net" cost to the provincial government of the various services.

"Net general revenue" is arrived at by deducting from "gross general revenue": (a) all revenue of provincial government institutions, (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions, and (d) all capital revenue. These revenues are then deducted from the related items of expenditure to arrive at "net general expenditure."

"Other taxes", table 4, item 12, consists of the following:

	\$'000		\$'000
Newfoundland:		Ontario:	
Tax on Fire Insurance Premiums	215	Fire Marshal Tax	215
Public Utilities Act	45	Security Transfer Tax	3,503
Total	260	Land Transfer Tax	3,691
		Total	7,409
Nova Scotia:		Manitoba:	
Tax on Fire Insurance Premiums	32	Fire Prevention Tax	28
Public Utilities Act	49		
Total	81	Saskatchewan:	
		Fire Prevention Assessment Levy	94
New Brunswick:		Hospitalization Insurance Tax	8,409
Fire Prevention Tax on Premiums	31	Total	8,503
Insurance Act	17		
Public Utilities Act	38	Alberta:	
Total	86	Fire Prevention Tax	38
		British Columbia:	
Quebec:		Tax on Fire Insurance Premiums	61
Tax on Fire Insurance Premiums	130		
Security Transfer Tax	1,706	Yukon:	
Property Transfer Tax	61	Poll Tax	5
Total	1,897		

Table 6—Analysis of Net General Expenditure

This table presents a breakdown of each of the major functions of expenditure shown in totals in table 5, as well as the division between "ordinary"

and "capital" expenditure. See commentary on table 3.

Tables 7 and 8—Reconciliation of Gross Ordinary Revenue and Expenditure with Provincial Ordinary Revenue and Expenditure per Public Accounts

These tables are included to explain, as clearly as tabular limitations will permit, what constitutes the difference between (a) current revenue and expenditure as presented in provincial and territorial public accounts and (b) gross ordinary revenue and expenditure. It also shows the steps taken to arrive at gross general, and finally net general, revenue and expenditure.

In some provinces, trust accounts and special or administrative funds have been created, the revenues and expenditures of which are accounted for separately and not included in provincial current revenues and expenditures although similar items are so included by other provinces. Consequently the revenues and expenditures of such funds have been classified in these statistics by source and function and included in "ordinary" revenue and expenditure. Certain government activities accounted for separately by all provinces are also added (e.g., Unsatisfied Judgment Funds). See tables 7 and 8, item 2.

Tables 7 and 8, items 3 and 4, show the amounts deducted from either revenue or expenditure in the public account that have been added back to revenue and expenditure in these statistics. It is evident that these adjustments do not affect the surplus position as shown in the respective public accounts. They are necessary because of variations in the extent of these deductions in the public accounts.

Sometimes transactions considered for statistical purposes to be of an "ordinary" nature are in effect credited or charged to provincial surplus account. For example, the revenue surplus for the year may be arrived at before charging sinking fund instalments and debt retirement, or, expenditures may be made directly from revenue surplus appropriation account. See tables 7 and 8, item 5.

Also, certain revenues and expenditures which are included in provincial capital accounts are considered to be of an "ordinary" nature and are therefore transferred to ordinary revenue or expenditure. Expenditures made through capital account which do not result in the acquisition of, or addition to, provincial government fixed assets are treated in this manner. For example grants to hospitals for construction purposes would be treated as "ordinary" expenditure in these statistics. See tables 7 and 8, item 6.

Not all provinces include in ordinary revenue the amount actually earned from the control and sale of alcoholic beverages during the fiscal year under review. See table 7, items 7, 8 and 18.

Adjustments must be made to achieve uniformity in the treatment of working capital funds. In these statistics, the aim has been to offset actual profits for the year in question against that function of expenditure most closely related to the

function of the fund. Conversely, working capital fund losses are reflected as an addition to that function of expenditure most closely related to the function of the fund. The ultimate effect is to eliminate working capital funds entirely from the gross ordinary revenue and to incorporate the net result of all working capital fund operations in the gross ordinary expenditure of the province. To achieve this objective a number of adjustments are required to deal with the various methods applied in the public accounts. These adjustments are dealt with on tables 7 and 8 under a number of headings. On table 7, see items 14 and 15; on table 8, see items 7, 13, 14 and 15.

In order to achieve interprovincial comparability, tax rental agreement revenue has been adjusted to agree with the payments shown in the federal public accounts. Hence certain amounts (e.g., the final adjustments under the 1952 agreements) have been added to revenue for the fiscal year ended March 31, 1957 and will be disallowed as revenue in the year in which the province brings them into revenue. See table 7, item 9.

The 1952 tax rental agreement payments were based on gross national product per capita. When the 1956 Census was taken it was discovered that population estimates for the years following the 1951 Census had been too high for Newfoundland, Prince Edward Island, New Brunswick, Manitoba and Saskatchewan. The amended schedule of payments reduced the revenues of these provinces by a total of approximately \$5 million from those anticipated, and to assist them the federal government advanced this sum to them; it is to be repaid in the years 1957-58 to 1961-62 as a deduction from payments to be made under the 1957 agreements. In these statistics the advances (and the repayments) will be excluded from revenue in the year received (and from expenditure in the years repaid). Prince Edward Island and New Brunswick included their advances in revenue for 1956-57, hence these amounts have been deducted in this statistical presentation. See table 7, item 19. Saskatchewan included the final payment for 1955-56 in this year's revenue; this amount was included in our 1955-56 revenue and has accordingly been deducted from the 1956-57 totals. See table 7, item 19.

An attempt has been made to apply a uniform approach to refunds. Accordingly, a number of items included in public accounts as revenue or expenditure, have been looked upon as refunds of current year's expenditure or refunds of current year's revenue and therefore deducted. See tables 7 and 8, items 10 and 11.

Sinking fund earnings are not considered to be part of general fund revenue and therefore, where these have been included in provincial revenue, they have been deducted from revenue in these statistics and offset against debt retirement expenditure. See tables 7 and 8, item 12.

When special funds are consolidated with provincial ordinary or income accounts, it is necessary to eliminate interfund transactions. There may also be transfers between current and capital account which must be eliminated. See tables 7 and 8, items 19 to 22.

A list of those special funds and trust accounts which have been included in "ordinary" revenue and expenditure follows.

Newfoundland:

- Board of Commissioners of Public Utilities
- Fisheries Assistance Fund
- Fisheries Development Authority
- Property Loss Reserve Fund
- Unsatisfied Judgment Fund

Prince Edward Island:

- Insurance Reserve Fund
- Potato Industry Promotion Fund
- Provincial Sanatorium Commission
- Unsatisfied Judgment Fund

Nova Scotia:

- Hurricane Edna Fund
- Industrial Loan Fund
- Municipal Building Fund
- Municipal Loan Fund
- Public Utilities Commission
- Research Endowment Fund
- Special Reserve Account
- Unsatisfied Judgment Fund

New Brunswick:

- Board of Commissioners of Public Utilities
- Crown Land Sinking Fund
- Fire Prevention Act, 1943
- Government House Trust Fund
- Unsatisfied Judgment Fund

Quebec:

- District Court Houses

Ontario:

- Highway Construction Account
- Housing Corporation Limited
- Land Titles Assurance Fund
- Niagara Parks Commission
- Ontario Junior Farmer Establishment Loan Corporation
- Ontario Municipal Improvement Corporation
- Ontario—St. Lawrence Development Commission
- Unsatisfied Judgment Fund

Manitoba:

- Cooperative Promotion Board
- Cream Grader's Account
- Department of Health and Public Welfare
 - Assistance for Municipal Aid Expenditures
 - Hospitalization of Indigents—Hospital Aid to Municipalities
 - Hospitalization of Indigents—Hospital Care of Provincial Patients
 - Hospital Construction Grants
- Fire Insurance Reserve Fund
- Fire Prevention Fund
- Grants re City of Winnipeg Midtown Bridge
- Horned Cattle Purchase Act
- Land Titles Assurance Fund
- Milk Control Board
- Reserve for War and Post-War Emergencies
- Unsatisfied Judgment Fund

Saskatchewan:

- Cream Grading Account
- Fire Prevention Fund
- Horned Cattle Purchases Trust Account
- Land Titles Assurance Fund
- Liquor Profits Unallocated Reserve
- Milk Control Board
- Saskatchewan Agricultural Research Foundation
- Saskatchewan Hospitalization Fund
- Saskatchewan Research Council
- School Lands Fund

Alberta:

- Horned Cattle Purchases Act Trust Account
- Petroleum and Natural Gas Conservation Board
- Registrars' Assurance Fund
- Wheat Board Monies Trust Account

British Columbia:

- Beef Cattle Producers' Assistance Fund
- Conservation Fund
- Dewar Bequest
- Dog Tax Fund
- Doukhobor Lands
- Game Conservation Fund
- Grazing Range Improvement Fund
- Highway Development Fund
- Hospital Construction Fund
- Industrial Development Fund
- Land Registry Assurance Fund
- Scaling Fund
- Silviculture Fund
- Teacher Training Loan Fund
- University Endowment Lands Administration Account
- Woodward Foundation

Table 9—Specified Amounts Received from Other Governments

The overall total shown for each province on this table is the sum of items 2,25 and 26 of table 1.

Items 1 to 3 are not related to any specific provincial government expenditure. In contrast to

grants-in-aid and shared-cost contributions they remain in net general revenue.

Grants-in-Aid and Shared-Cost Contributions (items 5 to 48) are amounts paid by the Government

of Canada to assist provincial governments in meeting costs of specific projects over which the latter have jurisdiction. These amounts appear in gross general revenue and are offset against the related expenditure in arriving at net general expenditure; the capital portion is offset against capital expenditure and the ordinary portion against ordinary expenditure.

The items are grouped according to the function of the provincial government expenditure to which they are related. To the extent that the information was available, the items also have been described in terms of the programmes outlined in the expenditure statements of the public accounts of the Government of Canada.

Grants to Universities (item 36) includes only those payments to provincial institutions whose revenues and expenditures are included in their entirety in general fund revenues and expenditures, i.e. it excludes grants paid directly to provincial universities, such as the Universities of Toronto, Manitoba, Saskatchewan, Alberta and British Columbia.

Table 10—Specified Amounts Paid to Other Governments

The term "local governments" refers to all municipal or special regional governments (e.g. the governments of cities, town, villages, counties, townships, rural districts, local improvement districts, special areas, and drainage and dyking districts) as well as to school boards of a public nature.

Shared-Revenue Contributions (item 1). These are specific portions of certain provincial revenues paid to local governments. They may be in the nature of unconditional subsidies or they may be ear-marked as grants-in-aid of specified municipal projects. In the year under review there were no "strings attached" to the payments.

Regarding amounts received from local governments (see definition of "local governments" in table 10 commentary), these are shared-cost contributions which are treated in the same manner as the Government of Canada grants-in-aid and shared-cost contributions, i.e. they are offset against gross general expenditure in arriving at net general expenditure. The "other contributions" which are received from local governments remain in net general revenue. See table 4, item 27. They are not related to a specific provincial expenditure.

Excluded from this table are amounts received from other governments for direct services available to all who wish to benefit from them. These items appear in tables 1 and 4 in "Sales and Services". Also excluded from this table are reimbursements for certain services rendered to another government, if the paying government is responsible for providing the services thus rendered; the amounts so received are treated as refunds of current year's expenditure and offset against the pertinent expenditure as an adjustment before arriving at gross ordinary revenue and expenditure. They are included in item 11 on table 7.

Subsidies (item 2). These are unconditional grants to local governments not based on a share of specific provincial revenue.

Grants-in-Aid and Shared-Cost Contributions (items 6 to 27). These are classified in the main expenditure tables according to the nature of the local government expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and Communications-Highways, Roads and Bridges". These grants-in-aid and shared-cost contributions are gross expenditures by the provinces, i.e. they include any amounts received from the Government of Canada and passed on to the local governments.

Table 11—Provincial Revenue From Liquor Operations

This table shows the calculation of liquor profits as shown in "ordinary" revenue (table 1, item 27). It also reconciles these totals with the profits reported by the liquor boards or commissions. Then the total provincial revenue derived from what may be described as "liquor control" is summarized.

It should be noted that item 1, "gross sales", represents only sales by the liquor boards or commissions. In certain provinces beer and wine are sold also directly by breweries and wineries. See "Control and Sale of Alcoholic Beverages in Canada", published by this Division for a more detailed analysis of these operations.

Note: Figures appearing in footnotes to the tables are in thousands of dollars.

The following symbols have been used:

.. to indicate figures are not available.

... to indicate figures are not applicable.

— to indicate nil and amounts under \$500.

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1957¹
(Thousands of dollars)

No.	Source		Nfld.	P.E.I.	N.S.	N.B.
1	Taxes ²	Ordinary	12, 096	1, 969	14, 082	20, 476
2	Federal tax rental agreements	Ordinary	13, 805	3, 073	22, 078	17, 807
3	Privileges, licences and permits:					
4	Liquor control and regulation	Ordinary	1, 525	27	293	18
5	Motor vehicles	Ordinary	1, 425	579	4, 909	3, 912
6	Natural resources	Ordinary	819	17	1, 641	4, 289
7	Other	Ordinary	391	97	467	591
7	Total privileges, licences and permits	Ordinary	4, 160	720	7, 310	8, 810
8	Sales and services	Ordinary	2, 107	465	3, 436	1, 400
9		Capital	—	—	23	—
10	Fines and Penalties:					
11	Liquor control	Ordinary	19	14	51	24
12	Other	Ordinary	136	25	168	126
12	Total fines and penalties	Ordinary	155	39	219	150
13	Interest, discount, premium and exchange ³ :					
14	Interest	Ordinary	716	25	2, 205	2, 358
15	Profit on foreign exchange	Ordinary	—	—	20	50
16	Other	Ordinary	—	—	26	9
16	Total interest, discount, premium and exchange	Ordinary	716	25	2, 251	2, 417
17	Other Governments:					
18	Government of Canada:					
19	Share of income tax on power utilities	Ordinary	214	36	238	228
20	Subsidies	Ordinary	3, 819 ⁶	657	2, 057	1, 678
21	Contributions ⁷	Ordinary	4, 220	733	3, 677	4, 202
22		Capital	1, 469	1, 252	1, 916	4, 134
23	Total Government of Canada	Ordinary	8, 253	1, 426	5, 972	6, 108
24		Capital	1, 469	1, 252	1, 916	4, 134
25	Municipalities ⁷	Ordinary	14	2	438	31
26	Total other governments	Ordinary	8, 267	1, 428	6, 410	6, 139
27		Capital	1, 469	1, 252	1, 916	4, 134
28	Government enterprises:					
29	Liquor profits	Ordinary	2, 284	887	10, 599	7, 328
30	Other ⁸	Ordinary	—	—	—	—
31	Other revenue	Ordinary	9	9	3	15
32		Capital	40	—	141	—
33	Sub-total	Ordinary	43, 599	8, 615	66, 388	64, 542
34		Capital	1, 509	1, 252	2, 080	4, 134
35	Non-revenue and surplus receipts:					
36	Refunds of previous years' expenditure	Ordinary	36	7	3	10
37	Repayment of advances credited to revenue	Ordinary	19	9	—	—
38	Other	Ordinary	—	—	—	—
39	Total gross ordinary revenue		43, 654	8, 631	66, 391	64, 552
40	Total gross capital revenue		1, 509	1, 252	2, 080	4, 134
41	Total gross general revenue		45, 163	9, 883	68, 471	68, 686
42	Population (000's) ⁹		415	99	695	555
43	Gross general revenue per capita(\$) ⁹		108. 83	99. 83	98. 52	123. 76

¹ Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and table 7.

² See table 4 for breakdown of tax revenue.

³ Excludes net sinking fund earnings as follows: Nfld. 169; P.E.I. 132; N.S. 1,025; N.B. 1,675; Que. 3,742; Ont. 2,296; Man. 1,285 (reserve for debt retirement) Sask. 712; Alta. nil; B.C. 1,855.

⁴ Includes interest on Common School Fund: Que. 63; Ont. 71.

⁵ Includes guarantee fees 59 (receipts by the province of a portion of the interest paid to banks on industrial bonds guaranteed by the province and purchased and held by the banks).

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1957¹
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
318,706	161,896	13,202	45,807	24,244	119,750	732,228	401	145	732,774	1
—	160,558	27,888	27,432	37,311	55,730	365,682	293	353	366,328	2
12,873	15,008	2,105	56	1,023	402	33,330	7	6	33,343	3
30,561	49,718	5,916	5,517	10,645	14,194	127,376	102	25	127,503	4
36,106	29,332	5,012	23,803	140,626	46,180	287,825	28	52	287,905	5
6,102	6,777	725	1,406	1,659	1,944	20,159	78	17	20,254	6
85,642	100,835	13,758	30,782	153,953	62,720	468,690	215	100	469,005	7
6,166	15,722	2,233	3,696	5,377	7,379	47,981	87	46	48,114	8
281	1,351	37	18	248	—	1,958	—	—	1,958	9
149	153	84	101	259	—	854	6	—	860	10
698	2,543	258	315	809	669	5,747	3	—	5,750	11
847	2,696	342	416	1,068	669	6,601	9	—	6,610	12
3,187 ⁴	14,150 ⁴	7,722	6,106	9,775	2,718	48,962	22	—	48,984	13
30	18	—	5	—	184	307	—	—	307	14
—	13	—	104 ⁵	—	—	152	—	—	152	15
3,217	14,181	7,722	6,215	9,775	2,902	49,421	22	—	49,443	16
1,186	1,428	51	50	1,767	1,415	6,613	—	—	6,613	17
3,241	3,641	2,032	2,080	2,274	1,281	22,760	37	13	22,810	18
22,631	19,289	4,399	4,614	5,297	16,561	85,623	268	65	85,956	19
758	5,848	3,305	3,087	1,387	—	23,156	—	—	23,156	20
27,058	24,358	6,482	6,744	9,338	19,257	114,996	305	78	115,379	21
758	5,848	3,305	3,087	1,387	—	23,156	—	—	23,156	22
14,009	—	160	653	17	2,470	17,794	—	—	17,794	23
41,067	24,358	6,642	7,397	9,355	21,727	132,790	305	78	133,173	24
758	5,848	3,305	3,087	1,387	—	23,156	—	—	23,156	25
28,171	43,305	7,470	11,093	16,598	24,896	152,631	731	439	153,801	26
2,800	—	—	816	215	483	4,314	—	—	4,314	27
171	192	6	41	44	268	758	1	2	761	28
—	6	—	—	—	—	187	—	—	187	29
486,787	523,743	79,263	133,695	257,940	296,524	1,961,096	2,064	1,163	1,964,323	30
1,039	7,205	3,342	3,105	1,635	—	25,301	—	—	25,301	31
119	166	154	213	128	1	837	14	3	854	32
—	—	40	189	195	988	1,440	—	24	1,464	33
—	—	—	69	—	4	73	—	—	73	34
486,906	523,909	79,457	134,166	258,263	297,517	1,963,446	2,078	1,190	1,966,714	35
1,039	7,205	3,342	3,105	1,635	—	25,301	—	—	25,301	36
487,945	531,114	82,799	137,271	259,898	297,517	1,988,747	2,078	1,190	1,992,015	37
4,628	5,405	850	881	1,123	1,399	16,050	12	19	16,081	38
105.43	98.26	97.41	155.81	231.43	212.66	123.91	173.17	62.63	123.87	39

⁶ Includes transitional grant 2,250

⁷ See table 9 for breakdown of the functions of expenditure towards which the contributions were made.

⁸ Que. — Contributions from Hydro-Electric Commission; Sask. — Profits of various crown corporations; Alta. — Treasury Branches net profit; B.C. — Contribution from B.C. Toll Highways and Bridges Authority equivalent to the reduction in provincial tax rental agreement revenue resulting from the province's acquisition of a private toll bridge.

⁹ Population at June 1, 1956, per 1956 Census.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1957¹
(Thousands of dollars)

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
1	General government ²	3, 092	424	2, 552	1, 619	20, 442
2	Protection of persons and property	2, 392	325	2, 280	1, 599	23, 020
3	Transportation and communications.....	11, 271	5, 013	27, 910	26, 032	126, 754
	Health and social welfare:					
4	Health.....	11, 482	1, 826	10, 990	8, 754	65, 914
5	Social welfare	8, 561	783	5, 691	5, 373	66, 859
6	Recreational and cultural services	192	50	336	162	1, 483
7	Education.....	10, 332	1, 587	17, 329	10, 134	91, 170 ³
8	Natural resources and primary industries	2, 135	667	3, 017	4, 830	49, 657
9	Trade and industrial development	260	84	819	515	3, 265
10	Local government planning and development	195	5	75	135	570
11	Debt charges, including debt retirement	3, 177	1, 505	13, 593	13, 479	30, 270
12	Contributions to other governments ⁴	531	122	1, 071	2, 987	—
13	Contributions to government enterprises ⁵	—	29	283	25	—
14	Other expenditure	270	529	122	54	5, 244
15	Sub-total items 1 to 14.....	53, 890	12, 949	86, 068	75, 698	484, 648
16	Non-expense and surplus payments	—	9	234	—	4, 530
17	Total gross general expenditure.....	53, 890	12, 958	86, 302	75, 698	489, 178
18	Less debt retirement included in item 11 above	1, 251	551	4, 956	5, 008	13, 704
19	Total gross general expenditure exclusive of debt retirement	52, 639	12, 407	81, 346	70, 690	475, 474
20	Population (000's) ⁶	415	99	695	555	4, 628
21	Gross general expenditure exclusive of debt retirement per capita (\$)	126. 84	125. 32	117. 04	127. 37	102. 74

¹ Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and table 8.

² Includes expenditures on public buildings serving a number of functions.

³ Includes 3,735 in respect of debt charges of various School Commissions; bonds issued by the Quebec Municipal Commission to discharge School liabilities are included in the report "Direct and Indirect Debt" as indirect debt.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1957¹
(Thousands of dollars)

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
18,325	2,511	4,797	4,493	11,630	69,885	170	56	70,111	1
36,973	3,736	4,728	8,712	12,067	95,832	2	6	95,840	2
203,450	25,254	28,298	53,826	82,619	590,427	958	40	591,425	3
88,208	12,467	36,938	30,892	57,299	324,770	723	193	325,686	4
36,134	6,843	12,456	12,239	26,418	181,357	93	96	181,546	5
5,401	23	605	6,176	2,681	17,109	45	5	17,159	6
113,972	13,751	19,364	44,143	48,426	370,208	451	508	371,167	7
29,249	5,382	8,623	13,357	19,615	136,532	15	22	136,569	8
2,097	516	531	663	704	9,454	—	—	9,454	9
798	145	663	973	150	3,709	9	—	3,718	10
81,088	12,935	19,714	5,516	34,268	215,545	—	—	215,545	11
16,191	135	—	10,298	9,452	40,787	52	25	40,864	12
6,144	775	39	—	633	7,928	—	—	7,928	13
1,620	512	283	288	1,628	10,550	—	—	10,550	14
639,650	84,985	137,039	191,576	307,590	2,074,093	2,518	951	2,077,562	15
276	99	131	273	956	6,508	—	—	6,508	16
639,926	85,084	137,170	191,849	308,546	2,080,601	2,518	951	2,084,070	17
38,432	5,538	11,639	3,268	26,447	110,794	—	—	110,794	18
601,494	79,546	125,531	188,581	282,099	1,969,807	2,518	951	1,973,276	19
5,405	850	881	1,123	1,399	16,050	12	19	16,081	20
111.28	93.58	142.49	167.93	201.64	122.73	209.83	50.05	122.71	21

¹ See table 10, items 1 to 4, for details.

² For details, see table 3, footnote 3, page 22.

³ Population at June 1, 1956, per 1956 Census.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1957
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
General government:						
1	Executive and administrative ¹	Ordinary	2,703	344	1,781	1,200
2		Capital	95	—	222	22
3	Legislative	Ordinary	294	80	549	397
4	Research, planning and statistics	Ordinary	—	—	—	—
5	Total general government	Ordinary	2,997	424	2,330	1,597
6		Capital	95	—	222	22
Protection of persons and property:						
7	Law enforcement	Ordinary	334	68	373	294
8		Capital	4	—	—	—
Corrections:						
9	Juvenile delinquents	Ordinary	106	5	262	132
10		Capital	1	—	6	—
11	Other offenders	Ordinary	247	51	11	110
12		Capital	32	—	—	147
13	Other	Ordinary	—	—	—	—
14	Police protection	Ordinary	985	95	430	303
15		Capital	3	—	—	—
16	Other	Ordinary	680	106	1,195	613
17		Capital	—	—	3	—
18	Total protection of persons and property	Ordinary	2,352	325	2,271	1,452
19		Capital	40	—	9	147
Transportation and communications:						
20	Airways	Ordinary	—	—	—	—
21		Capital	49	—	—	—
22	Highways, roads and bridges	Ordinary	3,946	1,357	15,664	17,864
23		Capital	7,116	3,546	11,638	7,586
24	Railways	Ordinary	—	—	—	—
25	Telephone, telegraph and wireless	Ordinary	—	—	21	—
26	Waterways	Ordinary	112	72	572	582
27		Capital	48	33	—	—
28	Other	Ordinary	—	5	15	—
29	Total transportation and communications	Ordinary	4,058	1,434	16,272	18,446
30		Capital	7,213	3,579	11,638	7,586
Health and social welfare:						
Health:						
31	General	Ordinary	205	56	133	297
32		Capital	—	—	3	—
33	Public health	Ordinary	1,397	522	2,128	1,898
34		Capital	—	—	2	—
35	Medical, dental and allied services	Ordinary	764	39	152	42
36		Capital	20	—	—	—
37	Hospital care	Ordinary	8,603	985	7,155	5,253
38		Capital	493	224	1,417	1,264
39	Total health	Ordinary	10,969	1,602	9,568	7,490
40		Capital	513	224	1,422	1,264

¹ Includes expenditure on public buildings serving a number of functions.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1957
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
16,165 653	13,162 3,800	2,042 142	3,366 659	3,579 494	10,157 —	54,499 6,087	150 —	35 —	54,684 6,087	1 2
3,624	1,165	327	713	370	1,228	8,747	20	21	8,788	3
—	198	—	59	50	245	552	—	—	552	4
19,789 653	14,525 3,800	2,369 142	4,138 659	3,999 494	11,630 —	63,798 6,087	170 —	56 —	64,024 6,087	5 6
6,853 156	5,496 107	785 —	948 —	1,440 523	1,360 —	17,951 790	2 —	— —	17,953 790	7 8
218 —	1,339 357	309 14	79 —	583 81	1,192 —	4,225 459	— —	— —	4,225 459	9 10
1,584 2	8,504 1,923	701 86	782 31	1,101 484	5,560 —	18,651 2,705	— —	— —	18,651 2,705	11 12
—	69	—	—	—	—	69	—	—	69	13
7,473 —	8,286 2,681	562 —	791 —	890 41	1,216 —	21,031 2,725	— —	— —	21,031 2,725	14 15
6,325 409	7,951 260	1,276 3	2,096 1	3,560 9	2,739 —	26,541 685	— —	6 —	26,547 685	16 17
22,453 567	31,645 5,328	3,633 103	4,696 32	7,574 1,138	12,067 —	88,468 7,364	2 —	6 —	88,476 7,364	18 19
3 —	— —	— —	3 —	— —	— —	6 49	— —	— —	6 49	20 21
49,441 76,821	147,386 56,064	7,485 17,746	12,834 15,180	15,196 38,330	80,330 35	351,503 234,062	958 —	40 —	352,501 234,062	22 23
—	—	—	—	—	56	56	—	—	56	24
—	—	—	—	—	—	21	—	—	21	25
489 —	— —	16 —	281 —	300 —	2,198 —	4,622 81	— —	— —	4,622 81	26 27
—	—	7	—	—	—	27	—	—	27	28
49,933 76,821	147,386 56,064	7,508 17,746	13,118 15,180	15,496 38,330	82,584 35	356,235 234,192	958 —	40 —	357,233 234,192	29 30
1,873 —	1,862 —	509 —	514 —	445 —	816 —	6,710 3	3 —	15 —	6,728 3	31 32
10,583 190	10,621 24	2,694 114	4,125 —	2,682 96	4,592 —	41,252 426	39 —	38 —	41,329 426	33 34
1,362 8	2,071 —	267 —	1,847 —	1,267 —	2,801 —	10,612 28	5 —	4 —	10,621 28	35 36
51,898 —	59,995 13,635	8,450 433	29,076 1,376	22,751 3,641	49,090 —	243,256 22,483	676 —	136 —	244,068 22,483	37 38
65,716 198	74,549 13,659	11,920 547	35,562 1,376	27,155 3,737	57,299 —	301,830 22,940	723 —	193 —	302,746 22,940	39 40

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1957 — Continued
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
	Health and social welfare — concluded:					
	Social welfare:					
41	Aid to aged persons	Ordinary	2,241	385	2,217	2,742
42		Capital	105	—	—	—
43	Aid to blind persons	Ordinary	197	43	352	351
44	Aid to unemployed employables and unemployables ¹	Ordinary	4,887	192	673	595
45	Mothers' allowances	Ordinary	—	85	1,622	1,304
46	Child welfare	Ordinary	351	61	594	161
47		Capital	1	—	—	—
48	Labour	Ordinary	49	—	101	164
49	Other social welfare	Ordinary	718	17	132	56
50		Capital	12	—	—	—
51	Total social welfare	Ordinary	8,443	783	5,691	5,373
52		Capital	118	—	—	—
	Recreational and cultural services:					
53	Archives, art galleries, museums and libraries	Ordinary	151	38	268	77
54		Capital	—	—	2	—
55	Parks, beaches and other recreational areas	Ordinary	28	—	—	48
56		Capital	—	—	—	—
57	Physical culture	Ordinary	11	10	35	33
58	Other	Ordinary	2	2	31	4
59		Capital	—	—	—	—
60	Total recreational and cultural services	Ordinary	192	50	334	162
61		Capital	—	—	2	—
	Education:					
62	Schools operated by local authorities	Ordinary	8,404 ³	1,264	12,258	8,105
63		Capital	531 ⁷	—	621 ⁸	—
64	Universities, colleges, and other schools	Ordinary	786	246	2,175	1,728
65		Capital	164	5	452	—
66	Education of the handicapped	Ordinary	80	8	70	63
67		Capital	—	—	—	—
68	Superannuation and pensions	Ordinary	24	4	1,164	71
69	Other	Ordinary	343	60	589	167
70	Total education	Ordinary	9,637	1,582	16,256	10,134
71		Capital	695	5	1,073	—
	Natural resources and primary industries:					
72	Fish and game	Ordinary	740	50	137	269
73		Capital	—	—	4	—
74	Forests	Ordinary	438	79	822	2,972
75		Capital	—	—	153	—
76	Lands: settlement and agriculture	Ordinary	624	495	1,257	1,334
77		Capital	—	—	52	—
78	Minerals and mines	Ordinary	209	2	452	123
79		Capital	—	—	18	—
80	Water resources	Ordinary	14	—	5	—
81		Capital	—	—	—	—
82	Other	Ordinary	110	41	117	132
83		Capital	—	—	—	—
84	Total natural resources and primary industries	Ordinary	2,135	667	2,790	4,830
85		Capital	—	—	227	—

¹ Includes expenditures on permanent total disability pensions.

² Expenditure towards construction of provincial auditoriums at Edmonton and Calgary.

³ Includes expenditures re primary and secondary schools operated on a denominational basis.

⁴ See table 2, footnote 3, page 16.

⁵ Consists of public schools operated by the Territorial Government and grants to denominational schools.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1957 - Continued
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
17,720	14,823	2,406	4,774	6,747	13,974	68,029	15	46	68,090	41
—	—	—	779	—	—	884	—	—	884	42
1,641	1,036	234	233	292	388	4,767	4	10	4,781	43
7,539	7,799	1,850	2,570	2,423	7,833	36,361	38	15	36,414	44
8,562	7,125	1,146	1,488	1,105	321	22,758	—	—	22,758	45
10,588	3,081	575	890	721	2,252	19,274	36	13	19,323	46
4	—	—	—	—	—	5	—	—	5	47
1,045	1,245	195	204	344	379	3,726	—	—	3,726	48
19,740	1,025	437	1,518	606	1,271	25,520	—	12	25,532	49
20	—	—	—	1	—	33	—	—	33	50
66,835	36,134	6,843	11,677	12,238	26,418	180,435	93	96	180,624	51
24	—	—	779	1	—	922	—	—	922	52
413	1,104	18	287	80	640	3,076	—	4	3,080	53
—	—	—	31	—	—	33	—	—	33	54
696	3,252	—	145	167	1,828	6,164	45	—	6,209	55
—	16	5	—	—	—	21	—	—	21	56
25	526	—	87	—	99	826	—	—	826	57
349	503	—	55	159	114	1,219	—	1	1,220	58
—	—	—	—	5,770 ²	—	5,770	—	—	5,770	59
1,483	5,385	18	574	406	2,681	11,285	45	5	11,335	60
—	16	5	31	5,770	—	5,824	—	—	5,824	61
58,875 ⁴	82,908	10,128	14,430	37,251	38,435	272,058	451 ⁵	504 ⁶	273,013	62
—	—	—	—	—	—	1,152	—	—	1,152	63
23,918	18,913	2,942	2,666	3,922	6,093	63,389	—	—	63,389	64
4,576	2,788	18	841	1,397	—	10,241	—	—	10,241	65
150	1,198	91	243	326	819	3,048	—	—	3,048	66
—	105	—	5	755	—	865	—	—	865	67
521	6,690	191	591	2	2,326	11,584	—	—	11,584	68
3,130	1,370	381	588	490	753	7,871	—	4	7,875	69
86,594	111,079	13,733	18,518	41,991	48,426	357,950	451	508	358,909	70
4,576	2,893	18	846	2,152	—	12,258	—	—	12,258	71
5,938	2,763	640	403	458	999	12,397	15	22	12,434	72
997	37	11	167	—	—	1,216	—	—	1,216	73
7,513	11,424	1,200	547	2,983	12,229	40,207	—	—	40,207	74
73	3,028	49	—	15	—	3,318	—	—	3,318	75
26,383	6,947	2,075	2,909	3,984	3,555	49,563	—	—	49,563	76
623	164	375	1,974	2,662	—	5,850	—	—	5,850	77
2,390	1,000	268	974	2,453	1,344	9,215	—	—	9,215	78
—	54	—	—	234	—	306	—	—	306	79
2,175	171	365	17	157	464	3,368	—	—	3,368	80
3,565	13	—	—	—	—	3,578	—	—	3,578	81
—	3,147	120	1,596	394	1,024	6,681	—	—	6,681	82
—	501	279	36	17	—	833	—	—	833	83
44,399	25,452	4,668	6,446	10,429	19,615	121,431	15	22	121,468	84
5,258	3,797	714	2,177	2,928	—	15,101	—	—	15,101	85

⁶ Includes 370 paid to Federal Government day schools for pupils other than Indians and Eskimos; 64 grants to local school districts and 53 paid to denominational and private schools.

⁷ Erection of a joint school at Gander Townsite.

⁸ Construction and equipment, rural consolidated high schools, and provincial share of construction and equipment, regional high schools.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1957 — Concluded
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
86	Trade and industrial development.....	Ordinary	260	84	720	515
87		Capital	—	—	99	—
88	Local government planning and development	Ordinary	195	5	75	135
	Debt charges:					
89	Commission on bond or debenture sales and other man- agement charges	Ordinary	5	—	43	28
90	Discount (or amount amortized) on provincial bond sales	Ordinary	—	48	295	197
91	Bonded debt retirement ¹	Ordinary	1,251	551	4,956	5,008
92	Interest	Ordinary	1,919	906	8,299	8,246
93	Loss on foreign exchange	Ordinary	2	—	—	—
94	Premium (or amount amortized) or loss on sale of secu- rities purchased as investments	Ordinary	—	—	—	—
95	Total debt charges	Ordinary	3,177	1,505	13,593	13,479
96	Contributions to other governments ²	Ordinary	531	122	1,071	2,987
97	Contributions to government enterprises ³	Ordinary	—	29	283	25
	Other expenditure:					
98	Civil defence	Ordinary	70	—	50	39
99	Housing	Ordinary	51	—	23	—
100		Capital	36	—	—	—
101	Other	Ordinary	113 ⁴	514 ⁵	49	15
102		Capital	—	15	—	—
103	Total other expenditure	Ordinary	234	514	122	54
104		Capital	36	15	—	—
105	Sub-total	Ordinary	45,180	9,126	71,376	66,679
106		Capital	8,710	3,823	14,692	9,019
	Non-expense and surplus payments:					
107	Advances charged to revenue	Ordinary	—	9	—	—
108	Refunds of previous years' revenue	Ordinary	—	—	—	—
109		Capital	—	—	141	—
110	Other	Ordinary	—	—	93	—
111	Total non-expense and surplus payments	Ordinary	—	9	93	—
112		Capital	—	—	141	—
113	Total gross ordinary expenditure		45,180	9,135	71,469	66,679
114	Total gross capital expenditure		8,710	3,823	14,833	9,019
115	Total gross general expenditure		53,890	12,958	86,302	75,698
116	Less debt retirement included above (item 91)		1,251	551	4,956	5,008
117	Total gross general expenditure exclusive of debt retirement		52,639	12,407	81,346	70,690

¹ Includes retirement of treasury bills and payments into sinking funds.

² See table 10, items 1 to 4, for breakdown.

³ Consists of: N.S. — Power Commission re rural electrification and investigation; N.B. — Power Commission re rural electrification; Ont. — Hydro Electric Power Commission bonus re rural lines; Man. — Power Commission Extension Account; Sask. — Government Seed Plant 18 and Fish Marketing Services 21; B.C. — Toll Highways and Bridges Authority.

⁴ Includes observation of historic events 99.

⁵ Includes rural electrification 504.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1957 - Concluded
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
3,265	2,067	515	531	663	704	9,324	-	-	9,324	86
-	30	1	-	-	-	130	-	-	130	87
570	798	145	663	973	150	3,709	9	-	3,718	88
41	88	49	39	2	10	305	-	-	305	89
635	746	-	-	-	175	2,096	-	-	2,096	90
13,704	38,432	5,538	11,639	3,268	26,447	110,794	-	-	110,794	91
15,890	41,808	7,348	7,989	2,246	7,636	102,287	-	-	102,287	92
-	14	-	-	-	-	16	-	-	16	93
-	-	-	47	-	-	47	-	-	47	94
30,270	81,088	12,935	19,714	5,516	34,268	215,545	-	-	215,545	95
-	16,191	135	-	10,298	9,452	40,787	52	23	40,864	96
-	6,144	775	39	-	633	7,928	-	-	7,928	97
5	598	47	79	276	449	1,613	-	-	1,613	98
4,336	203	-	20	-	227	4,860	-	-	4,860	99
-	-	-	20	-	-	56	-	-	56	100
903 ⁶	819 ⁷	458 ⁸	164	12	952 ⁹	3,999	-	-	3,999	101
-	-	7	-	-	-	22	-	-	22	102
5,244	1,620	505	263	288	1,628	10,472	-	-	10,472	103
-	-	7	20	-	-	78	-	-	78	104
396,551	554,063	65,702	115,939	137,026	307,555	1,769,197	2,518	951	1,772,666	105
88,097	85,587	19,283	21,100	54,550	35	304,896	-	-	304,896	106
-	-	50	34	195	956	1,244	-	-	1,244	107
-	46	49	59	78	-	232	-	-	232	108
-	-	-	-	-	-	141	-	-	141	109
4,530 ¹⁰	230	-	38	-	-	4,891	-	-	4,891	110
4,530	276	99	131	273	956	6,367	-	-	6,367	111
-	-	-	-	-	-	141	-	-	141	112
401,081	554,339	65,801	116,070	137,299	308,511	1,775,564	2,518	951	1,779,033	113
88,097	85,587	19,283	21,100	54,550	35	305,037	-	-	305,037	114
489,178	639,926	85,084	137,170	191,849	308,546	2,080,601	2,518	951	2,084,070	115
13,704	38,432	5,538	11,639	3,268	26,447	110,794	-	-	110,794	116
475,474	601,494	79,546	125,531	188,581	282,099	1,969,807	2,518	951	1,973,276	117

⁶ Includes assistance to the victims of the fire at Nicolet 199; rural electrification bureau 464.

⁷ Includes Hungarian refugee immigration programme 524; payments re properties condemned following Hurricane Hazel 162.

⁸ Includes flood emergency and control expenditure 440.

⁹ Includes expenditures under Flood Relief Act 782; centennial celebrations 145.

¹⁰ Transfer to reserve for doubtful accounts.

TABLE 4. Net General Revenue for Fiscal Year Ended March 31, 1957¹

(Thousands of dollars)

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
	Taxes:				
1	Corporations	—	—	—	—
	Income:				
2	Corporations	—	—	—	—
3	Individuals	—	—	—	—
4	Property	—	—	105	233
	Sales:				
5	Alcoholic beverages	⁴	273	—	⁴
6	Amusements and admissions	141	93	451	413
7	Motor fuel and fuel oil ⁵	3,921	1,444	13,202	10,823
8	Tobacco	⁴	159	—	1,379
9	General	7,774	—	—	7,538
10	Other commodities and services ⁶	—	—	241	—
11	Succession duties	—	—	²	⁴
12	Other ⁷	260	—	81	86
13	Total taxes	12,096	1,969	14,082	20,476
14	Federal tax rental agreements	13,805	3,073	22,078	17,807
	Privileges, licences, and permits:				
15	Liquor control and regulation	1,525	27	293	18
16	Motor vehicles	1,425	579	4,909	3,912
17	Natural resources	819	17	1,641	4,289
18	Other	391	94	467	590
19	Total privileges, licences, and permits	4,160	717	7,310	8,809
20	Sales and services	273	168	1,052	834
	Fines and penalties:				
21	Liquor control	19	14	51	24
22	Other	136	25	168	126
23	Total fines and penalties	155	39	219	150
	Other governments:				
	Government of Canada:				
24	Share of income tax on power utilities	214	36	238	228
25	Subsidies	3,819 ⁸	657	2,057	1,678
26	Total Government of Canada	4,033	693	2,295	1,906
27	Municipalities	—	—	240	—
28	Total other governments	4,033	693	2,535	1,906
	Government enterprises:				
29	Liquor profits	2,284	887	10,599	7,328
30	Other⁹	—	—	—	—
31	Other revenue	9	8	3	15
32	Sub-total	36,815	7,554	57,878	57,325
	Non-revenue and surplus receipts:				
33	Refunds of previous years' expenditure	36	7	3	10
34	Repayment of advances credited to revenue	19	9	—	—
35	Other	—	—	—	—
36	Total net general revenue	36,870	7,570	57,881	57,335
37	Population (000's) ¹⁰	415	99	695	555
38	Net general revenue per capita (\$)	88.84	76.46	83.28	103.31

¹ Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and table 7 for explanation of difference between this table and table 1.

² Collection of arrears.

³ Included in corporations tax since the breakdown of collection of arrears was not available.

⁴ Taxed under the general sales tax, item 9.

⁵ Commissions on tax collections allowed to gasoline agents have been added back to motor fuel and fuel oil tax revenue and to general government expenditure as follows: Nfld. ... (shown gross in Public Accounts); P.E.I. 18; N.S. 77; N.B. 152; Que. 674; Ont. 1,165; Man. 190; Sask. 256; Alta. 571; B.C. 385.

TABLE 4. Net General Revenue for Fiscal Year Ended March 31, 1957¹
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
19,882	383 ²	—	—	—	—	20,265	—	—	20,265	1
62,161	3	—	—	—	—	62,161	—	—	62,161	2
36,359	—	—	—	—	—	36,359	—	—	36,359	3
—	1,869	—	51 ²	—	5,666	7,924	105	1	8,030	4
1,839	—	—	4	—	4	2,112	73	—	2,185	5
5,411	8,939	889	81	1,374	2,527	20,319	15	—	20,334	6
78,726	114,135	12,279	16,478	22,828	26,363	300,199	203	144	300,546	7
15,130	—	—	4	—	4	16,668	—	—	16,668	8
56,764	—	—	20,688	—	85,133	177,897	—	—	177,897	9
5,165	—	—	—	—	—	5,406	—	—	5,406	10
35,372	29,161	6 ²	6 ²	4 ²	—	64,555	—	—	64,555	11
1,897	7,409	28	8,503	38	61	18,363	5	—	18,368	12
318,706	161,896	13,202	45,807	24,244	119,750	732,228	401	145	732,774	13
—	160,558	27,888	27,432	37,311	55,730	365,682	293	353	366,328	14
12,873	15,008	2,105	56	1,023	402	33,330	7	6	33,343	15
30,561	49,718	5,916	5,517	10,645	14,194	127,376	102	25	127,503	16
36,106	29,332	5,012	23,803	140,626	46,180	287,825	28	52	287,905	17
6,102	6,774	725	1,406	1,581	1,861	19,991	78	17	20,086	18
85,642	100,832	13,758	30,782	153,875	62,637	468,522	215	100	468,837	19
5,047	7,061	1,177	2,888	3,598	4,937	27,035	2	46	27,083	20
149	153	84	101	259	—	854	6	—	860	21
698	2,543	258	315	809	669	5,747	3	—	5,750	22
847	2,696	342	416	1,068	669	6,601	9	—	6,610	23
1,186	1,428	51	50	1,767	1,415	6,613	—	—	6,613	24
3,241	3,641	2,032	2,080	2,274	1,281	22,760	37	13	22,810	25
4,427	5,069	2,083	2,130	4,041	2,696	29,373	37	13	29,423	26
—	—	—	—	—	—	240	—	—	240	27
4,427	5,069	2,083	2,130	4,041	2,696	29,613	37	13	29,663	28
28,171	43,305	7,470	11,093	16,598	24,896	152,631	731	439	153,801	29
2,800	—	—	816	215	483	4,314	—	—	4,314	30
171	192	6	41	44	268	757	1	2	760	31
445,811	481,609	65,926	121,405	240,994	272,066	1,787,383	1,689	1,098	1,790,170	32
119	166	154	209	128	1	833	14	3	850	33
—	—	40	189	195	988	1,440	—	24	1,464	34
—	—	—	69	—	4	73	—	—	73	35
445,930	481,775	66,120	121,872	241,317	273,059	1,789,729	1,703	1,125	1,792,557	36
4,628	5,405	850	881	1,123	1,399	16,050	12	19	16,081	37
96.35	89.14	77.79	138.33	214.89	195.18	111.51	141.92	59.21	111.47	38

⁶ N.S. — Long Distance Telephone Tax; Que. — Hospital Tax on meals.

⁷ For breakdown see narrative to table 4.

⁸ Includes transitional grant 2,250.

⁹ For breakdown see table 1, footnote 8, page 15.

¹⁰ Population at June 1, 1956, per 1956 Census.

TABLE 5. Net General Expenditure for Fiscal Year Ended March 31, 1957¹
(Thousands of dollars)

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
1	General government ²	3,092	424	2,529	1,619
2	Protection of persons and property	2,364	325	2,240	1,556
3	Transportation and communications	10,064	3,761	26,177	22,459
	Health and social welfare:				
4	Health	8,729	1,301	6,973	6,299
5	Social welfare	5,603	411	4,107	3,515
6	Recreational and cultural services	192	50	336	162
7	Education	9,889	1,542	16,548	9,866
8	Natural resources and primary industries	2,005	573	2,881	4,114
9	Trade and industrial development	260	84	819	515
10	Local government planning and development	195	5	75	135
11	Debt charges, including debt retirement	2,461	1,480	11,342	11,062
12	Contributions to other governments ³	531	122	1,071	2,987
13	Contributions to government enterprises	—	29	283	25
14	Other expenditures	212	529	97	33
15	Sub-total, items 1 to 14	45,597	10,636	75,478	64,347
16	Non-expense and surplus payments	—	9	234	—
17	Total net general expenditure	45,597	10,645	75,712	64,347
18	Less debt retirement included in item 11 above	1,251	551	4,956	5,008
19	Total net general expenditure exclusive of debt retirement	44,346	10,094	70,756	59,339
20	Population (000's) ⁶	415	99	695	555
21	Net general expenditure exclusive of debt retirement per capita (\$)	106.86	101.96	101.81	106.92

¹ Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and table 8 for explanation of difference between this table and table 2.

² Includes expenditure on public buildings serving a number of functions.

³ See table 2, footnote 3, page 16.

TABLE 5. Net General Expenditure for Fiscal Year Ended March 31, 1957¹
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
20,423	18,208	2,504	4,779	4,459	11,566	69,603	170	56	69,829	1
22,596	33,727	3,710	4,676	8,452	11,939	91,585	2	6	91,593	2
126,466	197,054	22,136	25,095	52,249	75,227	560,688	754	40	561,482	3
43,054	74,076	8,896	34,262	26,876	50,239	260,705	671	163	261,539	4
53,847	28,955	5,416	9,818	10,433	21,079	143,184	83	67	143,334	5
1,483	5,401	23	605	6,176	2,681	17,109	45	5	17,159	6
89,390 ²	111,139	13,201	18,996	43,573	47,950	362,094	364	502	362,960	7
49,242	28,343	5,160	8,484	13,007	18,731	132,540	15	22	132,577	8
3,265	2,097	516	521	663	704	9,444	—	—	9,444	9
570	798	145	663	973	150	3,709	9	—	3,718	10
27,053	66,907	5,213	13,499	— 4,259 ⁴	31,366	166,124	— 22 ⁴	—	166,102	11
—	16,191	135	—	10,298	9,452	40,787	52	25	40,864	12
—	6,144	775	39	—	633	7,928	—	—	7,928	13
5,244	1,271	476	203	95	1,415	9,575	—	—	9,575	14
442,633	590,311	68,306	121,640	172,995	283,132	1,875,075	2,143	886	1,878,104	15
4,530	276	99	131	273	956	6,508	—	—	6,508	16
447,163	590,587	68,405	121,771	173,268	284,088	1,881,583	2,143	886	1,884,612	17
13,704	38,432	5,538	11,639	3,268	26,447	110,794	—	—	110,794	18
433,459	552,155	62,867	110,132	170,000	257,641	1,770,789	2,143	886	1,773,818	19
4,628	5,405	850	881	1,123	1,399	16,050	12	19	16,081	20
93.66	102.16	73.96	125.01	151.38	184.16	110.33	178.58	46.63	110.31	21

⁴ Negative amount indicates excess of revenue over expenditure.

⁵ See table 10, items 1 to 4 for details.

⁶ Population at June 1, 1956, per 1956 Census.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1957
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
General government:						
1	Executive and administrative ¹	Ordinary	2,703	344	1,781	1,200
2		Capital	95	—	199	22
3	Legislative	Ordinary	294	80	549	397
4	Research, planning and statistics	Ordinary	—	—	—	—
5	Total general government	Ordinary	2,997	424	2,330	1,597
6		Capital	95	—	199	22
Protection of persons and property:						
7	Law enforcement	Ordinary	334	68	373	263
8		Capital	4	—	—	—
9	Corrections	Ordinary	339	56	233	230
10		Capital	33	—	6	147
11	Police protection	Ordinary	985	95	430	303
12		Capital	3	—	—	—
13	Other	Ordinary	666	106	1,195	613
14		Capital	—	—	3	—
15	Total protection of persons and property	Ordinary	2,324	325	2,231	1,409
16		Capital	40	—	9	147
Transportation and communications:						
17	Airways	Ordinary	—	—	—	—
18		Capital	24	—	—	—
19	Highways, roads and bridges	Ordinary	3,946	1,357	15,664	17,864
20		Capital	5,934	2,314	10,046	4,013
21	Railways	Ordinary	—	—	—	—
22	Telephone, telegraph and wireless	Ordinary	—	—	21	—
23	Waterways	Ordinary	112	72	572	582
24		Capital	48	13	— 141 ²	—
25	Other	Ordinary	—	5	15	—
26	Total transportation and communications	Ordinary	4,058	1,434	16,272	18,446
27		Capital	6,006	2,327	9,905	4,013
Health and social welfare:						
Health:						
28	General	Ordinary	186	53	75	267
29		Capital	—	—	3	—
30	Public health	Ordinary	486	246	735	713
31		Capital	—	—	2	—
32	Medical, dental and allied services	Ordinary	750	39	122	8
33		Capital	20	—	—	—
34	Hospital care	Ordinary	6,805	739	4,940	4,608
35		Capital	482	224	1,096	703
36	Total health	Ordinary	8,227	1,077	5,872	5,596
37		Capital	502	224	1,101	703

¹ Includes expenditure on public buildings serving a number of functions.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1957
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
16,165	13,162	2,042	3,366	3,579	10,093	54,435	150	35	54,620	1
634	3,683	135	641	460	—	5,869	—	—	5,869	2
3,624	1,165	327	713	370	1,228	8,747	20	21	8,788	3
—	198	—	59	50	245	552	—	—	552	4
19,789	14,525	2,369	4,138	3,999	11,566	63,734	170	56	63,960	5
634	3,683	135	641	460	—	5,869	—	—	5,869	6
6,853	5,496	785	948	1,440	1,360	17,920	2	—	17,922	7
156	107	—	—	523	—	790	—	—	790	8
1,796	6,666	984	809	1,424	6,624	19,161	—	—	19,161	9
— 57 ²	2,280	100	31	565	—	3,105	—	—	3,105	10
7,473	8,286	562	791	890	1,216	21,031	—	—	21,031	11
—	2,681	—	—	41	—	2,725	—	—	2,725	12
6,325	7,951	1,276	2,096	3,560	2,739	26,527	—	6	26,533	13
50	260	3	1	9	—	326	—	—	326	14
22,447	28,399	3,607	4,644	7,314	11,939	84,639	2	6	84,647	15
149	5,328	103	32	1,138	—	6,946	—	—	6,946	16
3	—	—	— 22 ²	—	—	— 19	—	—	— 19	17
—	—	—	—	—	—	24	—	—	24	18
49,441	147,386	7,485	12,504	15,196	72,938	343,781	754	40	344,575	19
76,533	49,668	14,628	12,332	36,753	35	212,256	—	—	212,256	20
—	—	—	—	—	56	56	—	—	56	21
—	—	—	—	—	—	21	—	—	21	22
489	—	16	281	300	2,198	4,622	—	—	4,622	23
—	—	—	—	—	—	80	—	—	80	24
—	—	7	—	—	—	27	—	—	27	25
49,933	147,386	7,508	12,763	15,496	75,192	348,488	754	40	349,282	26
76,533	49,668	14,628	12,332	36,753	35	212,200	—	—	212,200	27
1,573	1,461	470	465	415	707	5,672	2	1	5,675	28
—	—	—	—	—	—	3	—	—	3	29
3,950	4,798	890	2,196	1,056	2,314	17,384	8	22	17,414	30
190	24	114	—	96	—	426	—	—	426	31
1,196	2,051	208	1,786	1,225	2,338	9,723	5	4	9,732	32
8	—	—	—	—	—	28	—	—	28	33
36,137	52,777	6,865	28,453	20,443	44,880	206,647	656	136	207,439	34
—	12,965	349	1,362	3,641	—	20,822	—	—	20,822	35
42,856	61,087	8,433	32,900	23,139	50,239	239,426	671	163	240,260	36
198	12,989	463	1,362	3,737	—	21,279	—	—	21,279	37

² Negative amount indicates excess of revenue over expenditure.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1957 - Continued
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
	Health and social welfare - concluded:					
	Social welfare:					
38	Aid to aged persons	Ordinary	1,188	220	1,185	1,461
39		Capital	105	—	—	—
40	Aid to blind persons	Ordinary	64	12	94	93
41	Aid to unemployed employables and unemployables ¹	Ordinary	3,127	17	383	283
42	Mothers' allowances	Ordinary	—	85	1,622	1,304
43	Child welfare	Ordinary	345	61	594	161
44		Capital	1	—	—	—
45	Labour	Ordinary	49	—	101	164
46	Other social welfare	Ordinary	712	16	128	49
47		Capital	12	—	—	—
48	Total social welfare	Ordinary	5,485	411	4,107	3,515
49		Capital	118	—	—	—
	Recreational and cultural services:					
50	Archives, art galleries, museums and libraries.....	Ordinary	151	38	268	77
51		Capital	—	—	2	—
52	Parks, beaches and other recreational areas	Ordinary	28	—	—	48
53		Capital	—	—	—	—
54	Physical culture	Ordinary	11	10	35	33
55	Other	Ordinary	2	2	31	4
56		Capital	—	—	—	—
57	Total recreational and cultural services	Ordinary	192	50	334	162
58		Capital	—	—	2	—
	Education:					
59	Schools operated by local authorities	Ordinary	8,404 ³	1,264	12,258	8,016
60		Capital	265 ⁷	—	621 ⁸	—
61	Universities, colleges and other schools	Ordinary	609	201	1,397	1,549
62		Capital	164	5	452	—
63	Education of the handicapped	Ordinary	80	8	70	63
64		Capital	—	—	—	—
65	Superannuation and pensions.....	Ordinary	24	4	1,164	71
66	Other	Ordinary	343	60	586	167
67	Total education	Ordinary	9,460	1,537	15,475	9,866
68		Capital	429	5	1,073	—
	Natural resources and primary industries:					
69	Fish and game	Ordinary	740	50	137	269
70		Capital	—	—	4	—
71	Forests	Ordinary	438	63	760	2,315
72		Capital	—	—	150	—
73	Lands: settlement and agriculture	Ordinary	494	417	1,191	1,275
74		Capital	—	—	52	—
75	Minerals and mines	Ordinary	209	2	452	123
76		Capital	—	—	18	—
77	Water resources	Ordinary	14	—	5	—
78		Capital	—	—	—	—
79	Other	Ordinary	110	41	112	132
80		Capital	—	—	—	—
81	Total natural resources and primary industries	Ordinary	2,005	573	2,657	4,114
82		Capital	—	—	224	—

¹ Includes expenditures on permanent total disability pensions.

² Expenditure towards construction of provincial auditoriums at Edmonton and Calgary.

³ Includes expenditures re primary and secondary schools operated on a denominational basis.

⁴ See table 2, footnote 3, page 16.

⁵ Consists of public schools operated by the Territorial Government and grants to denomination schools.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1957 - Continued
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
10,462	10,126	1,329	3,383	5,412	11,723	46,489	8	24	46,521	38
—	—	—	554	—	—	659	—	—	659	39
594	422	86	91	129	219	1,804	1	3	1,808	40
3,924	5,940	1,656	1,750	2,126	5,187	24,393	38	15	24,446	41
8,562	7,125	1,146	1,488	1,105	321	22,758	—	—	22,758	42
9,496	3,081	575	839	721	2,029	17,902	36	13	17,951	43
4	—	—	—	—	—	5	—	—	5	44
1,045	1,245	195	204	344	379	3,726	—	—	3,726	45
19,740	1,016	429	1,509	595	1,221	25,415	—	12	25,427	46
20	—	—	—	1	—	33	—	—	33	47
53,823	28,955	5,416	9,264	10,432	21,079	142,487	83	67	142,637	48
24	—	—	554	1	—	697	—	—	697	49
413	1,104	18	287	80	640	3,076	—	4	3,080	50
—	—	—	31	—	—	33	—	—	33	51
696	3,252	—	145	167	1,828	6,164	45	—	6,209	52
—	16	5	—	—	—	21	—	—	21	53
25	526	—	87	—	99	826	—	—	826	54
349	503	—	55	159	114	1,219	—	1	1,220	55
—	—	—	—	5,770 ²	—	5,770	—	—	5,770	56
1,483	5,385	18	574	406	2,681	11,285	45	5	11,335	57
—	16	5	31	5,770	—	5,824	—	—	5,824	58
58,856 ⁴	82,149	10,011	14,292	37,248	38,294	270,792	364 ⁵	498 ⁶	271,654	59
—	—	—	—	—	—	886	—	—	886	60
22,471	17,045	2,509	2,437	3,365	5,781	57,364	—	—	57,364	61
4,262	2,788	18	841	1,395	—	9,925	—	—	9,925	62
150	1,096	91	242	318	815	2,933	—	—	2,933	63
—	105	—	5	755	—	865	—	—	865	64
521	6,690	191	591	2	2,326	11,584	—	—	11,584	65
3,130	1,266	381	588	490	734	7,745	—	4	7,749	66
85,128	108,246	13,183	18,150	41,423	47,950	350,418	364	502	351,284	67
4,262	2,893	18	846	2,150	—	11,676	—	—	11,676	68
5,933	2,684	613	333	458	999	12,216	15	22	12,253	69
997	37	11	167	—	—	1,216	—	—	1,216	70
7,513	11,057	1,170	518	2,961	11,855	38,650	—	—	38,650	71
73	3,006	49	—	5 ⁹	—	3,273	—	—	3,273	72
25,973	6,846	2,065	2,869	3,688	3,493	48,311	—	—	48,311	73
623	164	345	1,974	2,660	—	5,818	—	—	5,818	74
2,390	1,000	268	974	2,443	1,344	9,205	—	—	9,205	75
—	54	—	—	234	—	306	—	—	306	76
2,175	171	343	17	157	464	3,346	—	—	3,346	77
3,565	13	—	—	—	—	3,578	—	—	3,578	78
—	2,810	120	1,596	394	576	5,891	—	—	5,891	79
—	501	176	36	17	—	730	—	—	730	80
43,984	24,568	4,579	6,307	10,101	18,731	117,619	15	22	117,656	81
5,258	3,775	581	2,177	2,906	—	14,921	—	—	14,921	82

⁶ See table 3, footnote 5, page 21.

⁷ Net expenditure by the province on the erection of a joint school at Gander Townsite.

⁸ See table 3, footnote 6, page 21.

⁹ Negative amount means excess of revenue over expenditure.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1957 — Concluded
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
83	Trade and industrial development	Ordinary	260	84	720	515.
84		Capital	—	—	99	—
85	Local government planning and development	Ordinary	195	5	75	135
	Debt charges ¹ :					
86	Commission on bond or debenture sales and other management charges	Ordinary	5	—	43	19
87	Discount (or amount amortized) on provincial bond sales	Ordinary	—	48	269	197
88	Bonded debt retirement ²	Ordinary	1,251	551	4,956	5,008
89	Interest	Ordinary	1,203	881	6,094	5,888
90	Loss on foreign exchange	Ordinary	2	—	20	50
91	Premium (or amount amortized) or loss on sale of securities purchased as investments	Ordinary	—	—	—	—
92	Other	Ordinary	—	—	—	—
93	Total debt charges	Ordinary	2,461	1,480	11,342	11,062
94	Contributions to other governments ³	Ordinary	531	122	1,071	2,987
95	Contributions to government enterprises ⁴	Ordinary	—	29	283	25
	Other expenditure:					
96	Civil defence	Ordinary	37	—	25	18
97	Housing	Ordinary	51	—	23	—
98		Capital	11	—	—	—
99	Other	Ordinary	113 ⁵	514 ⁶	49	15
100		Capital	—	15	—	—
101	Total Other expenditure	Ordinary	201	514	97	33
102		Capital	11	15	—	—
103	Sub-total	Ordinary	38,396	8,065	62,866	59,462
104		Capital	7,201	2,571	12,612	4,885
	Non-expense and surplus payments:					
105	Advances charged to revenue	Ordinary	—	9	—	—
106	Refunds of previous years' revenue	Ordinary	—	—	—	—
107		Capital	—	—	141	—
108	Other	Ordinary	—	—	93	—
109	Total non-expense and surplus payments	Ordinary	—	9	93	—
110		Capital	—	—	141	—
111	Total net ordinary expenditure		38,396	8,074	62,959	59,462
112	Total net capital expenditure		7,201	2,571	12,753	4,885
113	Total net general expenditure		45,597	10,645	75,712	64,347
114	Less debt retirement included above (item 88)		1,251	551	4,956	5,008
115	Total net general expenditure, exclusive of debt retirement		44,346	10,094	70,756	59,339

¹ Negative amounts indicate excess of revenue over expenditure.

² Includes retirement of treasury bills and payments into sinking-funds

³ See table 10, items 1 to 4, for breakdown.

⁴ See table 3, footnote 3, page 22.

⁵ Includes observation of historic events 99

⁶ Includes rural electrification.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1957 — Concluded
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
3,265	2,067	515	521	663	704	9,314	—	—	9,314	83
—	30	1	—	—	—	130	—	—	130	84
570	798	145	663	973	150	3,709	9	—	3,718	85
41	75	49	6	2	10	238	—	—	238	86
635	746	—	—	—	175	2,070	—	—	2,070	87
13,704	38,432	5,538	11,639	3,268	26,447	110,794	—	—	110,794	88
12,703	27,658	— 374	1,883	— 7,529	4,918	53,325	— 22	—	53,303	89
— 30	— 4	—	— 5	—	— 184	— 291	—	—	— 291	90
—	—	—	47	—	—	47	—	—	47	91
—	—	—	— 59	—	—	— 59	—	—	— 59	92
27,053	66,907	5,213	13,499	— 4,259	31,366	166,124	— 22	—	166,102	93
—	16,191	135	—	10,298	9,452	40,787	52	25	40,864	94
—	6,144	775	39	—	533	7,928	—	—	7,928	95
5	249	23	22	83	236	698	—	—	698	96
4,336	203	—	20	—	227	4,860	—	—	4,860	97
—	—	—	20	—	—	31	—	—	31	98
903 ⁷	819 ⁸	446 ⁹	141	12	952 ¹⁰	3,964	—	—	3,964	99
—	—	7	—	—	—	22	—	—	22	100
5,244	1,271	469	183	95	1,415	9,522	—	—	9,522	101
—	—	7	20	—	—	53	—	—	53	102
355,575	511,929	52,365	103,645	120,080	283,097	1,595,480	2,143	886	1,598,509	103
87,058	78,382	15,941	17,995	52,915	35	279,595	—	—	279,595	104
—	—	50	34	195	956	1,244	—	—	1,244	105
—	46	49	59	78	—	232	—	—	232	106
—	—	—	—	—	—	141	—	—	141	107
4,530 ¹¹	230	—	38	—	—	4,891	—	—	4,891	108
4,530	276	99	131	273	956	6,367	—	—	6,367	109
—	—	—	—	—	—	141	—	—	141	110
360,105	512,205	52,464	103,776	120,353	284,053	1,601,847	2,143	886	1,604,876	111
87,058	78,382	15,941	17,995	52,915	35	279,736	—	—	279,736	112
447,163	590,587	68,405	121,771	173,268	284,088	1,881,583	2,143	886	1,884,612	113
13,704	38,432	5,538	11,639	3,268	26,447	110,794	—	—	110,794	114
433,459	552,155	62,867	110,132	170,000	257,641	1,770,789	2,143	886	1,773,818	115

⁷ Includes assistance of the victims of the fire at Nicolet 199; rural electrification bureau 464.

⁸ Includes Hungarian refugee immigration programme 524; payments re properties condemned following Hurricane Hazel 162.

⁹ Includes flood emergency and control expenditure 428.

¹⁰ Includes expenditures under Flood Relief Act 782; centennial celebrations 145.

¹¹ Transfer to reserve for doubtful accounts.

TABLE 7. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1957
(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
1	Provincial ordinary revenue per public accounts	44,059	10,028	59,817	62,552
	To arrive at "gross general revenue"				
	Add:				
2	Revenue of administrative or special funds ¹	191	65	751	364
3	Revenue deducted from expenditure in public accounts	—	—	5,503	2,477
4	Expenditure deducted from revenue in public accounts	—	28	132	178
5	Items credited to surplus account by province	—	—	108	—
6	Capital account revenue of an ordinary nature	57	63	—	120
7	Unremitted profits on liquor sales	206	—	227	—
8	Liquor board revenue other than from liquor sales	—	—	253	—
9	Adjustment of Federal Tax rental agreement revenue	—	—	—	—
10	Total additions	454	156	6,974	3,139
	Deduct:				
11	Refunds of current year's expenditure included in revenue in public accounts	106	3	50	153
12	Refunds of current year's revenue included in expenditure in public accounts	68	381	—	—
13	Sinking fund earnings included in revenue in public accounts	—	—	—	—
14	Revenue of working capital funds taken into revenue in public accounts	538	—	94	75
15	Profits of working capital funds taken into revenue in public accounts	—	—	15	—
16	Offsets to adjust contributions to and from government enterprises to a "net" basis	—	—	—	—
17	Employees' contributions to superannuation fund taken into revenue in public accounts	127	—	—	—
18	To deduct amount turned over by liquor board in excess of profits on sales	—	—	—	—
19	Adjustment of Federal tax rental agreement revenue	—	1,141	—	911
	Interfund eliminations:				
20	Special fund expenditure included in provincial ordinary revenue	20	—	—	—
21	Special fund expenditure included in revenue of other special funds	—	—	41	—
22	Provincial ordinary expenditure included in special fund revenue	—	28	200	—
23	Capital revenue included in ordinary expenditure	—	—	—	—
24	Total deductions	859	1,553	400	1,139
25	Gross ordinary revenue (table 1, item 36)	43,654	8,631	66,391	64,552
26	Gross capital revenue (table 1, item 37)	1,509	1,252	2,080	4,134
27	Gross general revenue	45,163	9,883	68,471	68,686
	To arrive at "net general revenue"				
	Deduct:				
28	Interest, discount, premium and exchange	716	25	2,251	2,417
29	Grants-in-aid and shared-cost contributions ²	4,234	735	3,875	4,233
30	Institutional revenue	1,834	301	2,384	567
31	Capital revenue	1,509	1,252	2,080	4,134
32	Net general revenue (table 4, item 36)	36,870	7,570	57,881	57,335

¹ See the introduction for a complete listing of the administrative or special funds included in these statistics.

**TABLE 7. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year
Ended March 31, 1957**
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
441,417	479,783	67,475	104,278	261,669	270,784	2,115	1,894	1
304	62,954	1,315	22,240	1,215	10,609	—	—	2
45,918	29,683	10,690	9,032	17	25,488	—	—	3
1,372	1,165	190	256	571	385	—	—	4
—	—	—	—	—	—	—	—	5
—	8,503	12,393	7,590	564	—	—	—	6
1,342	1,872	22	—	80	218	—	—	7
—	—	—	—	—	—	—	6	8
—	—	305	136	171	—	—	—	9
48,936	104,177	24,915	39,254	2,618	36,700	—	6	10
—	107	37	173	1,968	—	33	14	11
59	—	—	—	—	—	—	—	12
3,384	2,435	—	—	—	—	—	—	13
—	—	—	—	—	—	4	—	14
—	2	—	64	272	52	—	—	15
—	—	—	53	1,760	—	—	—	16
—	—	—	186	1,593	—	—	—	17
—	—	—	—	—	—	—	696	18
—	—	—	6,461	—	—	—	—	19
4	7	297	2,305	18	547	—	—	20
—	—	—	—	—	—	—	—	21
—	57,500	461	124	—	9,368	—	—	22
—	—	12,138	—	413	—	—	—	23
3,447	60,051	12,933	9,366	6,024	9,967	37	710	24
486,906	523,909	79,457	134,166	258,263	297,517	2,078	1,190	25
1,039	7,205	3,342	3,105	1,635	—	—	—	26
487,945	531,114	82,799	137,271	259,898	297,517	2,078	1,190	27
3,217	14,181	7,722	6,215	9,775	2,902	22	—	28
36,640	19,289	4,559	5,267	5,314	19,031	268	65	29
1,119	8,664	1,056	812	1,857	2,525	85	—	30
1,039	7,205	3,342	3,105	1,635	—	—	—	31
445,930	481,775	66,120	121,872	241,317	273,059	1,703	1,125	32

² This represents the portion included in ordinary revenue. There are also grants-in-aid and shared-cost contributions included in item 31.

**TABLE 8. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1957**
(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
1	Provincial ordinary expenditure per public accounts	43,892	8,601	58,525	62,332
	To arrive at "gross general expenditure"				
	Add:				
2	Expenditure of administrative or special funds ¹	241	28	1,039	410
3	Revenue deducted from expenditure in public accounts	—	—	5,503	2,477
4	Expenditure deducted from revenue in public accounts	—	28	132	178
5	Items charged to surplus account by province	—	—	4,956	—
6	Capital account expenditure of an ordinary nature	2,255	891	—	1,510
7	Deficits of working capital funds not taken into expenditure	—	—	1,234	—
8	Liquor board expenditure other than liquor selling costs	—	—	480	—
9	Total additions	2,496	947	13,344	4,575
	Deduct:				
10	Refunds of current year's expenditure included in revenue in public accounts	106	3	50	153
11	Refunds of current year's revenue included in expenditure in public accounts	68	381	—	—
12	Sinking fund earnings to be applied against debenture retirement	—	—	—	—
13	Revenue of working capital funds to be offset against expenditure	499	—	94	75
14	Operating surplus of working capital funds to be offset against expenditure	7	1	15	—
15	Excess deficits of working capital funds taken into expenditure in public accounts	—	—	—	—
16	Offsets to adjust contributions to and from government enterprises to a "net" basis	—	—	—	—
17	Employees' contributions to superannuation fund to be offset against expenditure	127	—	—	—
18	Contributions to liquor boards offset against liquor profits	381	—	—	—
	Interfund eliminations:				
19	Special fund expenditure included in provincial ordinary revenue	20	—	—	—
20	Special fund expenditure included in revenue of other special funds	—	—	41	—
21	Provincial ordinary expenditure included in special fund revenue	—	28	200	—
22	Capital revenue included in ordinary expenditure	—	—	—	—
23	Total deductions	1,208	413	400	228
24	Gross ordinary expenditure (table 3, item 117)	45,180	9,135	71,469	66,679
25	Gross capital expenditure (table 3, item 118)	8,710	3,823	14,833	9,019
26	Gross general expenditure	53,890	12,958	86,302	75,698
	To arrive at "net general expenditure"				
	Deduct:				
27	Interest, discount, premium and exchange	716	25	2,251	2,417
28	Grants-in-aid and shared-cost contributions ²	4,234	735	3,875	4,233
29	Institutional revenue	1,834	301	2,384	567
30	Capital revenue	1,509	1,252	2,080	4,134
31	Net general expenditure (table 5, item 17)	45,597	10,645	75,712	64,347

¹ See the introduction for a complete listing of the administrative or special funds included in these statistics.

**TABLE 8. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1957**
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
355,236	477,979	66,803	98,243	141,594	278,971	2,555	1,798	1
304	63,211	546	11,101	785	10,834	—	—	2
45,918	29,683	10,690	9,032	17	25,488	—	—	3
1,372	1,165	190	256	571	385	—	—	4
—	—	—	—	—	8	—	—	5
356	41,491	508	63	—	674	—	—	6
—	—	—	325	106	1,900	—	—	7
1,342	861	21	7	—	218	—	—	8
49,292	136,411	11,955	20,784	1,479	39,507	—	—	9
—	107	37	173	1,968	—	33	14	10
59	—	—	—	—	—	—	—	11
3,384	2,435	—	—	—	—	—	—	12
—	—	—	—	—	—	4	—	13
—	2	—	116	22	52	—	—	14
—	—	24	—	—	—	—	—	15
—	—	—	53	1,760	—	—	—	16
—	—	—	186	1,593	—	—	—	17
—	—	—	—	—	—	—	833	18
4	7	297	2,305	18	547	—	—	19
—	—	—	—	—	—	—	—	20
—	57,500	461	124	—	9,368	—	—	21
—	—	12,138	—	413	—	—	—	22
3,447	60,051	12,957	2,957	5,774	9,967	37	847	23
401,081	554,339	65,801	116,070	137,299	308,511	2,518	951	24
88,097	85,587	19,283	21,100	54,550	35	—	—	25
489,178	639,926	85,084	137,170	191,849	308,546	2,518	951	26
3,217	14,181	7,722	6,215	9,775	2,902	22	—	27
36,640	19,289	4,559	5,267	5,314	19,031	268	65	28
1,119	8,664	1,056	812	1,857	2,525	85	—	29
1,039	7,205	3,342	3,105	1,635	—	—	—	30
447,163	590,587	68,405	121,771	173,268	284,088	2,143	886	31

² This represents the portion included in ordinary revenue. There are also grants-in-aid and shared-cost contributions included in item 31.

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1957
(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
	From Government of Canada:				
1	Tax Rental Agreement (table 1, item 2)	13,805	3,073	22,078	17,807
2	Share of income tax on power utilities (table 1, item 18)	214	36	238	228
3	Subsidies (table 1, item 19)	3,819 ¹	657	2,057	1,678
4	Sub-total items 1 to 3	17,838	3,766	24,373	19,713
	Grants-in-aid and shared-cost contributions:				
	Highways, roads and bridges:				
5	Trans-Canada highway	1,142	1,232	1,592	3,045
6	Railway grade crossing fund	—	—	—	—
7	Other highways, roads and bridges	—	—	—	528 ²
8	Total highways, roads and bridges	1,142	1,232	1,592	3,573
	Health and social welfare:				
	General health grants:				
9	Hospital construction	24	63	321	681
10	General public health	245	92	422	251
11	Tuberculosis control	271	41	236	170
12	Mental health	171	71	298	275
13	Venereal disease control	16	4	34	21
14	Crippled children	15	12	24	21
15	Professional training	17	3	25	19
16	Cancer control	53	11	180	129
17	Public health research	—	—	30	8
18	Laboratory and radiological services	114	30	137	251
19	Medical rehabilitation	14	—	30	34
20	Child and maternal health	26	14	62	67
21	Vital statistics fees	2	—	3	3
22	Other health	44	—	—	—
23	Old age assistance	1,018	98	1,032	1,281
24	Allowances to blind persons	133	31	258	258
25	Disabled persons allowances	163	66	290	283
26	Unemployment assistance	1,597	109	—	29
27	Other social welfare	6	1	4	7
28	Total health and social welfare	3,929	646	3,386	3,788
	Education:				
	Vocational Training Co-ordination Act:				
29	Youth training	26	6	23	24
30	Apprenticeship training	38	—	72	69
31	Vocational school assistance	67	26	106	89
32	Training of disabled persons	8	1	24	40
33	Training of unemployed workers	—	—	175	16
34	Training re armed forces	—	—	—	—
35	Capital expenditure for vocational schools	—	—	—	—
36	Grants to universities ³	—	—	51	—
37	Citizenship and language instruction for immigrants	—	—	3	—
38	Other education	266 ⁶	—	—	—
39	Total education	405	33	454	238

¹ Includes transitional grant 2,250.

² Contribution re Oromocto By-Pass.

³ Includes medical aid and hospitalization of indigent immigrants 102.

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1937
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
—	160,558	27,888	27,432	37,311	55,730	365,682	293	353	366,328	1
1,186	1,428	51	50	1,767	1,415	6,613	—	—	6,613	2
3,241	3,641	2,032	2,080	2,274	1,281	22,760	37	13	22,810	3
4,427	165,627	29,971	29,562	41,352	58,426	395,055	330	366	395,751	4
—	4,855	3,118	2,607	1,365	7,385	26,341	—	—	26,341	5
85	329	—	241	—	—	655	—	—	655	6
—	—	—	—	—	7	535	204	—	739	7
85	5,184	3,118	2,848	1,365	7,392	27,351	204	—	27,735	8
3,332	3,770	858	161	996	974	11,180	20	—	11,200	9
1,020	1,781	337	416	417	742	5,723	12	12	5,747	10
1,692	781	214	222	220	286	4,133	16	2	4,151	11
1,840	1,743	364	398	433	599	6,192	—	—	6,192	12
114	135	30	33	39	44	470	—	—	470	13
137	141	30	30	36	23	469	—	2	471	14
98	234	19	25	25	79	544	1	7	552	15
990	971	220	205	318	242	3,319	—	—	3,319	16
181	143	16	21	—	24	423	—	7	430	17
232	—	360	335	47	108	1,614	—	—	1,614	18
154	13	59	58	41	63	466	—	—	466	19
199	271	89	106	126	37	997	3	—	1,000	20
21	24	4	3	5	6	71	—	—	71	21
12	109 ³	8	3	1	21	198	—	—	198	22
7,258	4,697	1,077	1,165	1,335	1,675	20,636	7	22	20,665	23
1,047	614	148	142	163	169	2,963	3	7	2,973	24
3,593	1,853	194	222	297	228	7,189	—	—	7,189	25
—	—	—	557	—	2,309	4,601	—	—	4,601	26
22	15	8	234 ⁴	11	4	312	—	—	312	27
21,942	17,295	4,035	4,336	4,510	7,633	71,500	62	39	71,621	28
—	100	13	22	11	74	299	—	—	299	29
—	301	75	97	262	111	1,025	—	—	1,025	30
324	601	116	138	148	141	1,756	2	6	1,764	31
—	55	26	12	12	14	192	—	—	192	32
—	1	42	39	59	54	386	—	—	386	33
8	6	40	—	18	25	97	—	—	97	34
314	—	—	—	—	—	314	—	—	314	35
—	228	—	—	—	—	279	—	—	279	36
—	162	11	4	3	19	202	—	—	202	37
2	9	—	—	1	1	279	—	—	279	38
648	1,463	323	312	514	439	4,829	2	6	4,837	39

⁴ Includes construction grant to the Provincial Nursing Home, Regina 225, paid by the Department of Veterans' Affairs.

³ See explanatory comment dealing with table 9.

⁶ Includes contribution towards erection of joint schools at Gander Townsite 249.

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1957 - Concluded
(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
	Grants-in-aid and shared-cost contributions from Government of Canada - concluded:				
	Natural resources and primary industries:				
	Fish and game:				
40	Fur conservation	—	—	—	—
	Forests:				
41	Forest inventories	—	—	63	14
42	Reforestation	—	16	2	—
43	Program to combat spruce budworm	—	—	—	643
	Lands: settlement and agriculture:				
44	Agricultural lime assistance	4	36	52	44
45	Effective organization of agricultural manpower	—	—	8	3
46	Other agricultural grants	126	2	6	12
	Other:				
47	Okanagan flood control project	—	—	—	—
48	Fraser River Basin Board	—	—	—	—
49	Other natural resources and primary industries grants	—	—	5	—
50	Total natural resources and primary industries	130	54	136	716
	Other expenditure:				
51	Civil defence	33	—	25	21
52	Miscellaneous (various functions)	50	20	—	—
53	Total Grants-in-Aid and Shared-cost Contributions from Government of Canada, table 1, items 20 and 21	5,689	1,985	5,593	8,336
54	Total received from Government of Canada	23,527	5,751	29,966	28,049
	From Local Governments:				
	Shared-cost contributions:				
55	Law enforcement	—	—	—	31
56	Corrections-juvenile delinquents	—	—	2	—
57	Highways, roads and bridges	—	—	—	—
58	Hospital care	—	1	—	—
59	General and public health and medical services	—	1	—	—
60	Aid to unemployed employables and unemployables	—	—	—	—
61	Child welfare	—	—	—	—
62	Other social welfare	—	—	—	—
63	Education	—	—	196	—
64	Land drainage and improvement	—	—	—	—
65	Miscellaneous	14	—	—	—
66	Total Shared-Cost Contributions from Local Governments	14	2	198	31
	Other contributions (table 4, item 27):				
67	Highway tax	—	—	240	—
68	Total received from Local Governments	14	2	438	31
69	Total received from All Governments	23,541	5,753	30,404	28,080

¹ Includes contribution towards the construction of a dam on the Conestogo River 337.

² Contributions from municipalities under the Public Charities Act towards maintenance of indigents, etc.

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1957 - Concluded
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
5	75	27	21	—	—	128	—	—	128	40
—	240	18	26	42	374	777	—	—	777	41
—	127	12	3	—	—	160	—	—	160	42
—	—	—	—	—	—	643	—	—	643	43
334	22	—	—	—	29	521	—	—	521	44
16	7	4	19	45	9	111	—	—	111	45
—	34	6	21	5	24	236	—	—	236	46
—	—	—	—	—	394	394	—	—	394	47
—	—	—	—	—	54	54	—	—	54	48
—	341 ¹	125	—	10	—	481	—	—	481	49
353	846	192	90	102	884	3,505	—	—	3,505	50
—	349	24	57	193	213	915	—	—	915	51
359	—	12	58	—	—	499	—	—	499	52
23,389	25,137	7,704	7,701	6,684	16,561	108,779	268	65	109,112	53
27,816	190,764	37,675	37,263	48,036	74,987	503,834	598	431	504,863	54
—	—	—	—	—	—	31	—	—	31	55
—	—	—	—	17	—	19	—	—	19	56
—	—	—	330	—	—	330	—	—	330	57
12,429 ²	—	—	—	—	1,430 ³	13,860	—	—	13,860	58
409	—	160	184	—	593	1,347	—	—	1,347	59
—	—	—	41	—	109	150	—	—	150	60
1,092	—	—	49	—	223	1,364	—	—	1,364	61
—	—	—	—	—	51	51	—	—	51	62
19	—	—	—	—	—	215	—	—	215	63
60	—	—	—	—	—	60	—	—	60	64
—	—	—	49	—	64	127	—	—	127	65
14,009	—	160	653	17	2,470	17,554	—	—	17,554	66
—	—	—	—	—	—	240	—	—	240	67
14,009	—	160	653	17	2,470	17,794	—	—	17,794	68
41,825	190,764	37,835	37,916	48,053	77,457	521,628	598	431	522,657	69

³ Includes contributions from municipalities to the hospital insurance service 1,116; tuberculosis control 314.

**TABLE 10. Specified Amounts Paid to Other Governments, for Fiscal Year Ended
March 31, 1957**
(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
	To Local governments:				
1	Shared-revenue contributions ¹	—	—	14	—
2	Subsidies	524	118	1,057	2,987
3	Grants in lieu of local taxes on provincial government property ²	7	4	—	—
4	Other	—	—	—	—
5	Sub-total items 1 to 4	531	122	1,071	2,987
	Grants-in-aid and shared-cost contributions:				
	Protection of persons and property:				
6	Corrections	—	—	—	23
7	Police protection	—	—	—	—
8	Other — Fire protection	17	2	—	—
9	— Other	—	—	—	—
	Transportation and communications:				
10	Highways, roads and bridges	96	1	—	184
	Health and social welfare:				
11	Public health	210	—	—	—
12	Medical, dental and allied services	—	—	—	—
13	Hospital care ⁴	—	—	—	—
14	Aid to aged persons (homes)	—	—	—	—
15	Aid to unemployed employables and unemployables ...	—	5	—	29
16	Child welfare	—	—	—	96
17	Other	—	—	2	—
	Recreational and cultural services:				
18	Parks, beaches and other recreational areas	20	—	—	—
19	Physical culture	—	—	—	—
20	Other	—	—	—	—
	Education:				
21	Schools operated by local authorities ⁵	6	1,134	11,412	7,406
	Natural resources and primary industries:				
22	Lands: settlement and agriculture	—	—	—	—
23	Local government planning and development	20	—	8	85
	Other expenditure:				
24	Civil defence	—	—	16	17
25	Housing	10	—	—	—
26	Other	35	—	—	—
27	Total grants-in-aid and shared-cost contributions ...	408	1,142	11,438	7,840
28	Total paid to Local Governments	939	1,264	12,509	10,827
	To Government of Canada:				
29	Police services — R.C.M.P.	299	95	432	303
30	Total paid to All Governments	1,238	1,359	12,941	11,130

¹ N.S. — Crown land leases; Ont. — Municipal share of liquor licences; Alta. — share of gasoline tax 9,990, share of liquor fines 150.

² Does not include grants in lieu of taxes paid by provincial government enterprises.

³ Reimbursement of taxes to newly-incorporated or extended municipalities.

⁴ Excludes amounts paid directly to municipal hospital boards.

⁵ Includes grants paid directly to teachers in P.E.I., N.B., and Que.

⁶ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 7,931.

**TABLE 10. Specified Amounts Paid to Other Governments, for Fiscal Year Ended
March 31, 1957**
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
—	861	—	—	10,140	—	11,015	—	—	11,015	1
—	14,702	—	—	92	9,428	28,908	52	25	28,985	2
—	628	135	—	66	—	840	—	—	840	3
—	—	—	—	—	24 ³	24	—	—	24	4
—	16,191	135	—	10,298	9,452	40,787	52	25	40,864	5
—	—	—	—	—	—	23	—	—	23	6
—	182	—	—	—	—	182	—	—	182	7
850	128	—	—	—	—	997	—	—	997	8
72	7	—	—	—	—	79	—	—	79	9
4,517	45,922	1,961	2,665	3,776	232	59,354	—	—	59,354	10
—	1,738	60	176	730	248	3,162	—	—	3,162	11
—	31	44	—	—	—	75	—	—	75	12
—	—	691	—	2,395	—	3,086	—	—	3,086	13
—	4,373	—	4	—	—	4,377	—	—	4,377	14
—	3,891	822	1,632	1,030	2,634	10,043	—	—	10,043	15
—	1,840	177	—	318	611	3,042	—	—	3,042	16
—	—	15	—	—	—	17	—	—	17	17
3	265	—	1	28	—	317	—	—	317	18
—	367	—	1	—	—	368	—	—	368	19
—	—	—	—	4	75	79	—	—	79	20
53,917 ⁷	79,959	9,580	13,428	36,085	37,073	249,994	*	64 ⁹	250,058	21
386	772	196	96	—	2	1,452	—	—	1,452	22
—	65	—	—	—	—	178	—	—	178	23
—	311	—	—	94	244	682	—	—	682	24
—	—	—	—	—	—	10	—	—	10	25
172 ¹⁰	25	47 ¹¹	—	—	1	280	—	—	280	26
59,917	139,876	13,593	18,003	44,460	41,120	337,797	—	64	337,861	27
59,917	156,067	13,728	18,003	54,758	50,572	378,584	52	89	378,725	28
—	—	541	772	874	975	4,291	—	—	4,291	29
59,917	156,067	14,269	18,775	55,632	51,547	382,875	52	89	383,016	30

⁷ Does not include expenditures by the province to meet debt charges of various school corporations 3,735.

⁸ Local schools are operated by the territorial government and by religious denominations.

⁹ Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

¹⁰ Includes 119 paid to Nicolet following the disastrous fire.

¹¹ Emergency flood relief.

TABLE 11. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1957¹
(Thousands of dollars)

No.		Nlfd.	P.E.I.	N.S.	N.B.
	Operations				
1	Gross sales	6,416	2,732 ²	29,167	20,902
2	Deduct cost of goods sold	3,655	1,747	16,877	12,215
3	Gross profit on sales	2,761	985	12,290	8,687
4	Deduct administrative and general expenses less miscellaneous income	477	98	1,691	1,359
5	Net income (liquor profits per tables 1 and 4)	2,284 ³	887	10,599	7,328 ³
	Reconciliation with Liquor Board operations				
	Add: Revenue excluded from above and shown on revenue tables as:				
6	Privileges, licenses and permits	1,525	27	200	18
7	Fines and penalties	19	—	51	—
8	Confiscations	—	—	—	—
	Deduct: Expenditure excluded from item 4 and shown on expenditure tables:				
9	Enforcement expenses	—	—	14	—
10	Other ⁴	—	—	464	—
11	Provision for reserves (net)	—	—	—	—
12	Net profits as per Liquor Board reports	3,828	914	10,372	7,346
	Summary⁵				
13	Net profit, table 4, item 29	2,284	887	10,599	7,328
14	Sales tax, table 4, item 5	—	273	—	—
15	Privileges, licences and permits, table 4, item 15	1,525	27	293	18
16	Fines and penalties, table 4, item 21	19	14	51	24
17	Confiscations, included in table 4, item 31	—	—	2	—
18	Total revenue from liquor operations	3,828	1,201	10,945	7,370

¹ Figures in the published Liquor Board reports have been adjusted for purposes of interprovincial comparability. A reconciliation with these liquor reports is given in items 6 to 12.

² After deducting health tax 273 paid by purchaser. See item 14.

³ Includes commission received for collection of general sales tax.

TABLE 11. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1957¹

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
85,427	139,951	36,863	37,765	58,984	88,201	506,408	1,995	1,115	509,518	1
50,084	85,072	27,890	24,729	39,662	59,302	321,233	1,158	577	322,968	2
35,343	54,879	8,973	13,036	19,322	28,899	185,175	837	538	186,550	3
7,172	11,574	1,503	1,943	2,724	4,003	32,544	106	99	32,749	4
28,171 ³	43,305	7,470	11,093 ³	16,598	24,896 ³	152,631	731	439	153,801	5
12,873	14,514	2,105	56	767	371	32,456	—	6	32,462	6
—	153	—	—	—	—	223	—	—	223	7
49	—	—	3	—	—	52	—	—	52	8
1,342	—	21	7	—	218	1,602	—	—	1,602	9
—	861	—	—	—	—	1,325	—	—	1,325	10
—	1,013	—	—	—	—	1,013	—	—	1,013	11
39,751	56,098	9,554	11,145	17,365	25,049	181,422	731	445	182,598	12
28,171	43,305	7,470	11,093	16,598	24,896	152,631	731	439	153,801	13
1,839	—	—	—	—	—	2,112	73	—	2,185	14
12,873	15,008	2,105	56	1,023	402	33,330	7	6	33,343	15
149	153	84	101	259	..	854	6	—	860	16
49	—	—	3	1	—	55	—	—	55	17
43,081	58,466	9,659	11,253	17,881	25,298	188,982	817	445	190,244	18

⁴ Other: N.S. — maintenance of R.C.M.P. and prisoners committed expenses; Ont. — liquor licence revenue paid to municipalities.

⁵ Includes revenue collected directly by provincial departments in addition to items 5 to 8 reported by the liquor boards.

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CANADA



FINANCIAL STATISTICS OF
PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Actual

1957

(Fiscal Year Ended March 31, 1958)

DOMINION BUREAU OF STATISTICS

DOMINION BUREAU OF STATISTICS
Public Finance and Transportation Division
Public Finance Section

FINANCIAL STATISTICS OF
PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Actual

1957

(Fiscal Year Ended March 31, 1958)

Published by Authority of
The Honourable Gordon Churchill, Minister of Trade and Commerce

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Transportation Division dealing with Public Finance**

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. to indicate figures are not available.
- ... to indicate figures are not applicable.
- to indicate nil and amounts under \$500.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Actual

1957

This report presents statistics of revenue and expenditure of the ten provincial governments and of the Yukon and Northwest Territories for the fiscal year ended March 31, 1958. A report dealing with actual direct and indirect debt of these governments as at March 31, 1958 has already been published. Both these reports are prepared from the Public Accounts of each government, supplemented where necessary by additional information received by correspondence with treasury officials.

As in 1942, 1947 and 1952, new five-year fiscal arrangements between the Government of Canada and the provincial governments were worked out in 1957. However, the new Federal-Provincial Tax-Sharing Arrangements Act departs considerably from the former agreements. The new arrangements attempt to put every province in a "neutral" position in which a decision to impose its own taxes can be made with no material financial penalty for not signing a rental agreement. The basic provision of the new approach is that all provinces obtain revenue yields from "standard rates of taxation" (viz, 10% of the federal tax on personal income, 9% of taxable corporate income and 50% of federal succession duties) equal to the average of the two highest per capita provincial yields. A stabilization clause assures the provinces of as much revenue as they would have received had the former agreements continued.

All provinces except Ontario and Quebec agreed to rent the fields of personal and corporation income taxes, other corporation taxes and succession duties to the federal government. Ontario agreed to rent only the personal income tax field; Quebec did not sign an agreement.

Payments to the ten provinces under the Federal-Provincial Tax-Sharing Arrangements Act amounted to \$354.4 million. The total payments are broken down on table 3 into tax rental agreements, tax equalization and revenue stabilization.

The following tax changes affected revenue collections in the fiscal year ended March 31, 1958.

The federal government abolished its tax on premium income of insurance companies effective January 1, 1957 and permitted the provinces to levy a similar tax at 2% of premium income. This new tax is included in "Corporation taxes" in these statistics.

In Quebec the tax on corporation profits was increased from 7% to 9%. The revenue from this source was \$78 million, an increase of \$16 million over the previous year.

Effective January 1, 1957 corporations in Ontario are being taxed at the rate of 11% of the income earned in Ontario. The Province's special business taxes on capital and places of business, in effect from 1947 to 1951, were reimposed with the provision that they be payable only to the extent that they exceed the 11% income tax referred to above. The yield from corporation taxes amounted to \$136.0 million on profits, \$9.7 million on premium income of insurance corporations, and \$2.3 million other.

Taxes on the sale of motor fuels were increased in Prince Edward Island, Ontario and Saskatchewan. In Prince Edward Island the rate was raised from 13 cents to 16 cents per gallon. In Ontario the gasoline tax rate was increased from 11 cents to 13 cents per gallon and the diesel fuel tax from 11 cents to 20 cents per gallon. Saskatchewan increased the motor fuel tax from 11 to 12 cents per gallon. Part of the increase in revenue from this source in these three provinces and all of the increase in motor fuel sales tax revenue in the remaining provinces resulted from higher sales of taxable motor fuel. Total revenue from sales taxes on motor fuel and fuel oil amounted to \$346.6 million, an increase of \$46.0 million over the previous year.

In Manitoba and Alberta the amusement taxes were reduced. Admission prices up to 50 cents in Manitoba and 60 cents in Alberta were exempted from tax. The resulting loss of revenue was estimated as \$150,000 and \$420,000, respectively.

In Nova Scotia the "Highway Tax", which was an annual levy of \$245,000 against municipalities as a special contribution towards provincial highway expenditures, was abolished.

The following significant developments in provincial government expenditures took place in the fiscal year ended March 31, 1958.

Under the Alberta Oil and Gas Royalties Dividend Act, one-third of the royalties from oil and gas produced from provincial lands are to be set

aside in a Citizens' Dividend Fund to be distributed as "dividends" to all Canadian citizens or British subjects who have resided in the Province for the immediately preceding two years or for a total of not less than ten years and who have attained the age of twenty-one. Dividend payments totalling \$10.7 million were made from the Fund in 1957-58 and are included in "Other expenditure" in these statistics.

A "home-owner's subsidy" was introduced in British Columbia with the aims of providing property tax relief to residential home owners and stimulating home ownership. A grant not exceeding \$28 was paid to individual resident home owners with the provision that the balance of the property tax payable by the property owner be not less than \$1. Payments in 1957-58 amounted to \$6.8 million and are included in "Other expenditure" in these statistics.

The following changes in welfare expenditures were introduced. In Quebec mothers' allowances were nearly doubled. Expenditures thereon amounted to \$14.7 million compared with \$8.6 million in 1956-57. In Manitoba the provincial government assumed a larger share of the municipal hospital and welfare costs. In no case will the provincial grant be less than 40% of the total costs incurred by each municipality for these services. These expenditures increased by \$2 million. In Saskatchewan, the provincial share of municipal social aid costs was increased from 50% to 75%, retroactive to July 1, 1956.

Some changes in the general or unconditional grants to municipalities were also made. In Ontario the unconditional grants were increased by \$8.4 million and were to be applied by the municipalities to reduce the mill rate on residential and farm property only, i.e., commercial and business property was taxed at a higher mill rate in 1957. Manitoba introduced unconditional grants totalling \$2.0 million in 1957-58.

Grants to schools operated by local authorities (table 8, item 20) amounted to \$293.6 million, an increase of \$43.6 million over the previous year. Part of the increase is due to the increasing school population applied to the existing grants formulae and part is due to changes in the formulae in the year under review. Since local taxation for school purposes amounted to approximately \$445 million in 1957 the provincial grants accounted for about 40% of the total school budgets.

The general revenue and expenditure tables in this report do not include the revenues and expenditures of the Montreal-Laurentian Autoroute Board, a new toll authority set up by the Province of Quebec, nor of the B.C. Toll Highways and Bridges Authority, a provincial toll authority which commenced operations in 1954. The financial statements of the Montreal-Laurentian Autoroute Board for 1957-58 are not yet available. However, the provincial balance sheet as at March 31, 1958 shows a loan of \$9.7 million to the Board. The following

table shows the revenue and expenditure of the B.C. Toll Highways and Bridges Authority. It has been prepared from statements published by the Authority, using the same classifications and methods as in the general fund statements.

B.C. Toll Highways and Bridges Authority

Revenue and Expenditure for Fiscal Year Ended March 31, 1958

(thousands of dollars)

Revenue:

Sales and services — tolls, etc.	2,632
Contributions from Provincial Government	1,468
Total revenue	4,100

Ordinary expenditure:

Highways, roads and bridges ¹	1,436
Debt charges exclusive of debt retirement ²	488

Capital expenditure:

Highways, roads and bridges	30,763
-----------------------------------	--------

**Total gross general expenditure (exclusive of
debt retirement amounting to 2,177)** **32,687**

¹ Includes operation of toll gates, etc., 344; capital expenditure out of income 1,092.

² Includes interest on debt incurred re bridges in operation.

The percentage distributions shown below are based on tables 3 and 4. They indicate the relative significance to each provincial and territorial government of the principal sources of revenue and functions of expenditure.

A comparison of the revenue table with the previous year's percentage distribution of revenue reveals considerable changes. The main factor is the commencement of the new tax-sharing arrangements outlined above. Taxes now account for 57.6% of Ontario's revenue compared with 33.6% in 1956-57. The tax-sharing arrangements represent 12.5% of Ontario's 1957-58 net general revenue while the tax rental agreement revenue accounted for a third of their revenue in the previous year. Quebec, which did not sign a 1952 tax rental agreement, received 8.4% of its revenue in 1957-58 under the tax equalization clause of the new tax-sharing arrangements.

On the expenditure side, transportation and communications continued to account for the largest share of total net general expenditure—28.8%; in 1956-57 the percentage was 31.6. Expenditures on education increased in relative significance to 22.2% of the total, up from 20.5% in the previous year.

Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1958

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
Taxes:													
Corporations	0.7	1.0	1.4	0.9	4.1	2.0	1.4	0.4	0.7	0.8	—	—	2.0
Income — Corporations	—	—	—	—	15.2	22.9	—	—	—	—	—	—	10.6
Individuals	—	—	—	—	8.0	—	—	—	—	—	—	—	2.0
Sales:													
Motor fuel and fuel oil....	10.4	20.2	21.5	18.2	16.6	24.3	18.4	14.2	10.0	9.9	10.2	3.0	17.1
General	19.6	—	—	11.8	11.8	—	—	14.8	—	31.0	—	—	9.1
All other sales taxes	0.3	6.7	1.0	2.9	6.2	1.5	0.4	0.1	0.5	1.0	4.5	—	2.4
Succession duties	—	—	—	—	4.0	5.4	—	—	—	—	—	—	2.6
Hospital insurance tax	—	—	—	—	—	—	—	7.6	—	—	—	—	0.5
All other taxes	0.6	—	0.3	0.5	0.3	1.5	—	0.1	—	2.1	5.6	0.1	0.9
Total taxes	31.6	27.9	24.2	34.3	66.2	57.6	20.2	37.2	11.2	44.8	20.3	3.1	117.2
Federal-provincial tax-sharing arrangements	40.6	43.8	41.0	34.5	8.4	12.5	43.9	24.3	17.7	20.9	25.8 ¹	40.9 ¹	17.5
Privileges, licences and permits:													
Liquor control and regulation	4.2	0.3	0.4	—	2.6	3.6	3.3	—	0.3	0.2	0.3	2.8	2.0
Motor vehicles	3.8	6.3	7.9	6.8	6.5	9.1	9.2	4.9	5.2	5.2	5.4	2.3	6.9
Natural resources	3.8	0.2	2.1	6.6	6.5	5.6	6.0	19.2	53.6	14.9	1.3	2.9	13.7
Other	1.0	1.2	0.8	0.7	1.2	1.1	1.1	0.9	0.7	0.6	2.2	1.9	1.0
Total privileges, licences and permits	12.8	8.0	11.2	14.1	16.8	19.4	19.6	25.0	59.8	20.9	9.2	9.9	23.6
Government of Canada subsidies	7.5	7.0	3.2	2.7	0.6	0.6	2.8	1.5	0.9	0.5	1.9	3.5	1.1
Liquor profits	5.4	10.1	17.8	11.9	5.9	7.9	11.0	8.5	7.3	9.5	35.8	37.7	8.1
All other revenue	2.1	3.2	2.6	2.5	2.1	2.0	2.5	3.5	3.1	3.4	7.0	4.9	2.5
Total net general revenue	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Federal tax abstention grant.

Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1958

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
General government	6.9	5.6	3.6	2.4	4.9	3.7	4.1	4.1	2.7	4.4	11.1	8.5	4.1
Protection of persons and property	5.7	3.1	3.5	2.7	5.0	6.4	6.2	4.6	4.8	4.9	—	0.9	5.3
Transportation and communications	17.3	40.1	34.1	36.3	25.9	32.6	34.2	21.9	28.0	26.2	30.0	5.7	28.8
Health	20.9	11.2	10.8	11.7	12.0	12.0	13.8	31.2	15.0	20.0	32.8	17.8	14.8
Social welfare	14.8	5.0	6.4	6.3	13.0	5.5	6.4	9.4	6.4	7.7	3.6	6.7	8.3
Education	23.0	15.0	22.9	16.0	22.9	23.1	22.4	18.9	27.2	18.2	17.0	50.0	22.2
Natural resources and primary industries	4.0	5.3	5.1	7.5	10.5	5.2	7.7	7.6	7.3	7.1	0.7	3.2	7.2
Debt charges (exclusive of debt retirement)	4.3	9.7	9.5	9.9	2.5	4.8	-1.1 ¹	0.3	-5.2 ¹	1.8	-1.5 ¹	—	2.7
Contributions to other governments	1.3	1.2	1.4	5.5	—	3.7	2.8	—	5.6	3.8	2.7	3.5	2.7
All other expenditure	1.8	3.8	2.7	1.7	3.3	3.0	3.5	2.0	8.2	5.9	3.6	3.7	3.9
Net general expenditure (exclusive of debt retirement)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Negative amount indicates excess of revenue over expenditure.

The following summaries show the developments that have taken place in provincial government finance in the last five years. Figures for 1947 are also shown.

Net General Revenue
Fiscal Years Ended Nearest to December 31

	1947	1953	1954	1955	1956	1957
	millions of dollars					
Newfoundland .....	...¹	32	33	33	37	39
Prince Edward Island	5	8	8	8	8	9
Nova Scotia	32	49	51	54	58	65
New Brunswick	29	49	51	53	57	62
Quebec	194	300	339	413	446	515
Ontario	223	371	399	432	482	595
Manitoba	34	56	57	59	66	74
Saskatchewan	53	98	100	103	122	136
Alberta	48	186	175	225	241	246
British Columbia	72	186	200	231	273	282
Yukon Territory .....	..	1	1	2	2	2
Northwest Territories .....	..	..	1	1	1	1
Total	690	1,336	1,415	1,614	1,793	2,026

¹ Newfoundland became a Canadian province on April 1, 1949.

Net General Expenditure (Exclusive of Debt Retirement)
Fiscal Years Ended Nearest to December 31

	1947	1953	1954	1955	1956	1957
	millions of dollars					
Newfoundland .....	...¹	33	39	42	44	48
Prince Edward Island	6	7	9	10	10	11
Nova Scotia	34	51	53	58	71	74
New Brunswick	33	48	51	54	59	64
Quebec	186	311	350	400	434	493
Ontario	198	384	421	489	552	657
Manitoba	25	47	48	52	63	76
Saskatchewan	52	86	96	101	110	124
Alberta	42	118	138	159	170	199
British Columbia	80	172	179	207	258	287
Yukon Territory .....	..	1	1	2	2	2
Northwest Territories .....	..	..	1	1	1	2
Total	656	1,258	1,386	1,575	1,774	2,037

¹ Newfoundland became a Canadian province on April 1, 1949.

Net General Revenue by Source
Fiscal Years Ended Nearest December 31

Source	1947 ¹	1953 ²	1954	1955	1956	1957
	millions of dollars					
Taxes:						
Corporations.....	17	17	16	20	20	41
Income — Corporations	63	49	49	54	62	214
Individuals	—	—	25	30	36	41
Sales:						
Motor fuel and fuel oil	112	224	240	269	301	347
General	31	108	129	150	178	183
All other sales taxes	27	44	43	43	45	49
Succession duties	31	31	41	72	65	53
Hospital insurance premiums.....	4	20	8	8	8	10
All other taxes.....	10	14	16	19	18	17
Total taxes.....	295	507	567	665	733	955
Federal tax rental agreements	130	309	328	320	366	—
Federal-provincial tax-sharing arrangements	—	—	—	—	—	354
Privileges and permits:						
Liquor control and regulation	16	32	31	33	33	41
Motor vehicles	46	88	94	114	128	140
Natural resources	42	195	185	257	288	278
Other	11	16	17	18	20	20
Total privileges, licences and permits	115	331	327	422	469	479
Government of Canada subsidies	17	25	24	24	23	22
Liquor profits.....	99	125	128	139	154	165
All other revenue.....	34	39	41	44	48	51
Total net general revenue	690	1,336	1,415	1,614	1,793	2,026

¹ Excludes Newfoundland which became a Canadian province on April 1, 1949; figures for Yukon and N.W.T. are also excluded as they were not available.

² Excludes N.W.T.

Net General Expenditure by Function
Fiscal Years Ended Nearest December 31

Function	1947 ¹	1953 ²	1954	1955	1956	1957
	millions of dollars					
General government.....	28	52	56	65	70	83
Protection of persons and property	29	77	78	82	92	108
Transportation and communications	207	353	371	448	561	588
Health	78	209	235	247	262	302
Social Welfare	54	104	124	134	143	168
Education	124	234	275	333	363	453
Natural resources and primary industries	60	102	107	122	133	147
Debt charges (exclusive of debt retirement)	49	53	57	55	55	55
Contributions to municipalities.....	8	30	37	37	41	54
All other expenditure	19	44	46	52	54	79
Net general expenditure (exclusive of debt retirement).....	656	1,258	1,386	1,575	1,774	2,037

¹ Excludes Newfoundland which became a Canadian province on April 1, 1949; figures for Yukon and N.W.T. are also excluded as they were not available.

² Excludes N.W.T.

SUMMARY OF CONCEPTS AND DEFINITIONS

Reports published by the Dominion Bureau of Statistics dealing with provincial government finances are designed to provide national totals and comparative statistics which are basically consistent and uniform in nature as between provinces. The provinces differ greatly in scale, organization and division of responsibilities between the provincial governments themselves and the local levels of government; their accounting methods and financial reporting practices also vary considerably. Thus, figures drawn from the public accounts and other official reports must be recast in many instances for the purpose of classification in terms of standard statistical categories. It may be well to refer briefly to the resulting differences between the provincial reports and this statistical series.

The Bureau figures give wider coverage than the main financial statements of the provinces. In order to arrive at comparative revenues and expenditures, transactions of certain "special" funds or funds shown as "trust" accounts, which are not reflected in the main financial statements of provincial governments but which do embrace general government activities, are consolidated with the latter in these statistics. Deductions from revenues or expenditures are made on different scales by the various provinces and these deductions have to be dealt with as uniformly and consistently as possible to achieve the maximum degree of interprovincial comparability in the statistics presented. Similarly, in some instances it is necessary, for purposes of comparability, to include in the statistics amounts which are charged or credited to surplus or reserves in provincial accounts. The purchase and sale of goods and services, constituting basically trading

operations, and the treatment of profits or losses on operations of working capital funds are not reflected uniformly by all provinces in their main revenue and expenditure statements. These, therefore, must be adjusted to a uniform basis of treatment. Revenues from liquor control also require recasting in the statistical tables to achieve uniform presentation of the actual earnings for the year under review.

There is no standard method applied by all provinces in distinguishing between revenues and expenditures of a capital nature and those of an ordinary or current nature. With current revenues rising steadily, larger and larger amounts are being expended from provincial current accounts on the construction or acquisition of assets such as highways and public buildings. The Province of Saskatchewan no longer maintains a "capital account"; as in the federal Public Accounts, all revenues and expenditures are treated simply as "budgetary" transactions. In Ontario's Public Accounts \$63 million was transferred from "capital account" expenditure to "current account" expenditure and no functional breakdown of this transfer item was possible. For these various reasons it was decided that the breakdown between "ordinary" and "capital" previously reported in the "actual" reports was no longer valid. However, the total amount of capital expenditures financed through provincial "capital accounts" still appears on the reconciliation statement. See table 6, item 29. The total amount of capital expenditures financed through provincial "ordinary accounts" is not available.

EXPLANATORY COMMENT

Tables 1 and 2—Gross General Revenue and Expenditure

These tables include revenue and expenditure transactions of (a) capital account, (b) ordinary or current account including working capital fund transactions, and (c) certain trust accounts and special or administrative funds, the operations of which are accounted for separately by provincial governments but which embrace normal government functions.

In order to achieve a measure of interprovincial comparability, certain adjustments have been made to the figures shown in public accounts. Reconciliations of "general" revenue and expenditure, as defined in this report, with provincial ordinary or current accounts are to be found in tables 5 and 6. The adjustments are explained more fully in the commentary to those tables.

As explained above, capital expenditures financed through capital account are no longer shown separately. Large capital expenditures are also made through ordinary account. The summation of "ordinary" and "capital" figures provides a more valid basis of comparison of government expenditures on the various functions.

"Privileges, licences and permits—Natural resources", table 1, item 5, includes fish and game royalties; fishing, hunting and trapping licences; timber royalties, grazing fees, hay and wood cutting privileges; mining (including natural gas and petroleum) royalties, dues or bonuses; beach, sand and water lot leases and water power or storage leases, licences or permit fees. It also includes the income taxes on logging and mining corporations which the provinces may levy under the tax rental agreements.

Tables 3 and 4 — Net General Revenue and Expenditure

For some purposes it is desirable to know the "net" cost to the provinces of the various services rendered, i.e., the amount spent thereon out of provincial funds after deducting revenues which can be specifically assigned or related to the services rendered. The "gross" presentation emphasizes the administrative burden of services and the "net" presentation emphasizes the net cost to the provincial government of the various services.

"Net general revenue" is arrived at by deducting from "gross general revenue": (a) all revenue of provincial government institutions, (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions, and (d) all capital revenue. These revenues are then deducted from the related items of expenditure to arrive at "net general expenditure"

"Other taxes", table 3, item 12, consists of the following:

	\$'000		\$'000
Newfoundland:		Ontario:	
Tax on Fire Insurance Premiums	191	Fire Marshal Tax	669
Public Utilities Act	47	Security Transfer Tax	2,632
Total	238	Land Transfer Tax	3,413
		Total	6,714
Nova Scotia:		Manitoba:	
Tax on Fire Insurance Premiums	33	Fire Prevention Tax	32
Public Utilities Act	50		
Total	83	Saskatchewan:	
		Fire Prevention Assessment Levy	84
New Brunswick:		Hospitalization Insurance Tax	10,272
Fire Prevention Tax on Premiums	31	Total	10,356
Insurance Act	19		
Public Utilities Act	28	Alberta:	
Total	78	Fire Prevention Tax	40
		British Columbia:	
Quebec:		Tax on Fire Insurance Premiums	58
Tax on Fire Insurance Premiums	153		
Security Transfer Tax	1,428	Yukon:	
Property Transfer Tax	80	Poll Tax	6
Total	1,661		

Tables 5 and 6 — Reconciliation of General Revenue and Expenditure with Provincial Ordinary Revenue and Expenditure per Public Accounts

These tables are included to explain, as clearly as tabular limitations will permit, what constitutes the difference between current revenue and expenditure as presented in provincial and territorial public accounts and gross general revenue and expenditure. They also show the steps taken to arrive at net general revenue and expenditure.

In some provinces, trust accounts and special or administrative funds have been created, the revenues and expenditures of which are accounted for separately and not included in provincial current revenues and expenditures although similar items are so included by other provinces. Consequently, the revenues and expenditures of such funds have

been classified in these statistics by source and function and included in general revenue and expenditure. Certain government activities accounted for separately by all provinces are also added (e.g., Unsatisfied Judgment Funds). See tables 5 and 6, item 2.

Tables 5 and 6, items 3 and 4, show the amounts deducted from either revenue or expenditure in the public accounts that have been added back to revenue and expenditure in these statistics. These adjustments do not affect the surplus position as shown in the public accounts; they are necessary because of variations in the extent of these deductions in the public accounts.

Sometimes transactions considered for statistical purposes to be of an "ordinary" nature are credited or charged to provincial surplus account. Expenditures may be made directly from revenue surplus appropriation account. See tables 5 and 6, item 5.

Not all provinces include in ordinary revenue the amount actually earned from the control and sale of alcoholic beverages during the fiscal year under review. See table 5, items 7, 8 and 18.

Adjustments must be made to achieve uniformity in the treatment of working capital funds. In these statistics, the aim has been to offset actual profits for the year in question against that function of expenditure most closely related to the function of the fund. Conversely, working capital fund losses are reflected as an addition to that function of expenditure most closely related to the function of the fund. The ultimate effect is to eliminate working capital funds entirely from the gross revenue and to incorporate the net result of all working capital fund operations in the gross general expenditure of the province. To achieve this objective a number of adjustments are required to deal with the various methods applied in the public accounts. These adjustments are dealt with on tables 5 and 6 under a number of headings. On table 5, see items 14 and 15; on table 6, see items 7, 13 and 14.

In order to achieve interprovincial comparability, tax rental agreement and tax-sharing arrangement revenue have been adjusted to agree with the payments made by the Government of Canada as appearing in the federal Public Accounts. The final adjustment payments under the 1952 agreements were included in 1956-57 expenditures in the federal accounts and were accordingly treated as provincial revenue in our 1956-57 statistics. Three provinces (Manitoba, Saskatchewan and Alberta) closed their books before these amounts were actually received. They appear in their 1957-58 accounts and have therefore been deducted from revenue in our 1957-58 statistics. See table 5, item 19.

Under an amendment to the 1952 tax rental agreements, the Government of Canada made advances to five provinces (Newfoundland, Prince Edward Island, New Brunswick, Manitoba and Saskatchewan) which received less revenue than anticipated as a result of revisions in population estimates. These advances are being repaid in the years 1957-58 to 1961-62 as deductions from the payments under the 1957 agreements. In these statistics these loan transactions are excluded entirely from revenue and expenditure. Adjustments were required for Prince Edward Island, New Brunswick and Saskatchewan. See table 5, items 9 and 19, and table 6, item 19.

Thirdly, provinces sometimes set aside portions of their tax rental agreement receipts into a deferred revenue reserve and bring them into revenue at a

later date. Transactions of this nature had to be eliminated in Quebec, Manitoba and British Columbia and are included in items 9 and 19 of table 5.

An attempt has been made to apply a uniform approach to refunds. Accordingly, a number of items included in public accounts as revenue or expenditure have been looked upon as refunds of current year's expenditure or refunds of current year's revenue and therefore deducted. See table 5, items 11 and 12, and table 6, items 10 and 11.

Sinking fund earnings are not considered to be part of general revenue and therefore, where these have been included in provincial ordinary revenue, they have been deducted. See table 5, item 13.

When special funds are consolidated with provincial ordinary or income accounts, it is necessary to eliminate interfund transactions. There may also be transfers between current and capital account and from one vote to another which must be eliminated. See tables 5 and 6, items 21 to 24.

A list of those special funds and trust accounts which have been included in "general" revenue and expenditure follows.

Newfoundland:

- Board of Commissioners of Public Utilities
- Fisheries Assistance Fund
- Fisheries Development Authority
- Property Loss Reserve Fund
- Unsatisfied Judgment Fund

Prince Edward Island:

- Insurance Reserve Fund
- Provincial Sanatorium Commission
- Unsatisfied Judgment Fund

Nova Scotia:

- Apple Industry Rehabilitation Fund
- Community Pastures Board
- Industrial Loan Fund
- Municipal Loan Fund
- Public Utilities Commission
- Research Endowment Fund
- Unsatisfied Judgment Fund

New Brunswick:

- Board of Commissioners of Public Utilities
- Crown Land Sinking Fund
- Fire Prevention Act, 1943
- Government House Trust Fund
- Grand Manan Herring Board
- Unsatisfied Judgment Fund
- Verna MacDonald Bequest

Quebec:

- District Court Houses
- Public Health Services in Protestant Schools

Ontario:

Highway Construction Account
Housing Corporation Limited
Niagara Parks Commission
Ontario Junior Farmer Establishment Loan Corporation
Ontario Municipal Improvement Corporation
Ontario—St. Lawrence Development Commission
Unsatisfied Judgment Fund

Manitoba:

Co-operative Promotion Board
Cream Grader's Account
Department of Health and Public Welfare
Accommodation for the Aged
Assistance for Municipal Aid Expenditures
Hospital Construction Grants
Fire Insurance Reserve Fund
Fire Prevention Fund
Horned Cattle Purchase Act
Land Titles Assurance Fund
Milk Control Board
Reserve for War and Post-War Emergencies
Unsatisfied Judgment Fund

Saskatchewan:

Cream Grading Account
Fire Prevention Fund
Horned Cattle Purchases Trust Account
Land Titles Assurance Fund
Milk Control Board

Saskatchewan — Concluded

Saskatchewan Agricultural Research Foundation
Saskatchewan Hospitalization Fund
Saskatchewan Research Council
School Lands Fund

Alberta:

Citizens' Dividend Fund
Horned Cattle Purchases Act Trust Account
Oil and Gas Conservation Board
Registrars' Assurance Fund
Wheat Board Monies Trust Account

British Columbia:

Beef Cattle Producers' Assistance Fund
Conservation Fund
Dog Tax Fund
Doukhobor Lands
Forest Development Fund
Game Conservation Fund
Grazing Range Improvement Fund
Highway Development Fund
Hospital Construction Fund
Land Registry Assurance Fund
Pound District Act Trust Fund
Scaling Fund
University Endowment Lands Administration Account

Table 7—Specified Amounts Received from Other Governments

The overall total shown for each province on this table is the sum of items 2 and 19 of table 1.

Items 1 to 3 are not related to any specific provincial government expenditure. In contrast to grants-in-aid and shared-cost contributions they remain in net general revenue.

Grants-in-aid and shared-cost contributions (items 5 to 52) are amounts paid by the Government of Canada to assist provincial governments in meeting costs of specific projects over which the latter have jurisdiction. These amounts appear in gross general revenue and are offset against the related expenditure in arriving at net general expenditure.

The items are grouped according to the function of the provincial government expenditure to which they are related. To the extent that the information was available, the items also have been described in terms of the programmes outlined in the expenditure statements of the Public Accounts of the Government of Canada.

Grants to universities (item 36) include only those payments to provincial institutions whose

revenues and expenditures are included in their entirety in general fund revenues and expenditures, i.e., it excludes grants paid directly to provincial universities, such as the Universities of Toronto, Manitoba, Saskatchewan, Alberta and British Columbia.

The amounts received from local governments (items 55 to 65) are shared-cost contributions and are treated in the same manner as the Government of Canada grants-in-aid and shared-cost contributions, i.e., they are offset against gross general expenditure in arriving at net general expenditure.

Excluded from this table are amounts received from other governments for direct services available to all who wish to benefit from them. These items appear in tables 1 and 3 in "Sales and services". Also excluded from this table are reimbursements for certain services rendered to another government, if the paying government is responsible for providing the services thus rendered; the amounts so received are treated as refunds of current year's expenditure and offset against the pertinent expenditure as an adjustment before arriving at gross ordinary revenue and expenditure. They are included in item 11 on table 5 and item 10 on table 6.

Table 8—Specified Amounts Paid to Other Governments

The term "local governments" refers to all municipal or special regional governments (e.g., the governments of cities, towns, villages, counties, townships, rural districts, local improvement districts, special areas, and drainage and dyking districts) as well as to school boards of a public nature.

Shared-revenue contributions (item 1). These are specific portions of certain provincial revenues paid to local governments. They may be in the nature of unconditional subsidies or they may be ear-marked as grants-in-aid of specified municipal projects. In the year under review there were no "strings attached" to the shared-revenue payments.

Subsidies (item 2). These are unconditional grants to local governments not based on a share of specific provincial revenue.

Grants-in-aid and shared-cost contributions (items 6 to 25). These are classified in the main expenditure tables according to the nature of the local government expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and communications—Highways, roads and bridges". These grants-in-aid and shared-cost contributions are gross expenditures by the provinces, i.e., they include any amounts received from the Government of Canada and passed on to the local governments.

Table 9—Provincial Revenue from Liquor Operations

This table shows the calculation of liquor profits as shown in general revenue (table 1, item 20). It also reconciles these totals with the profits reported by the liquor boards or commissions. Then the total provincial revenue derived from what may be described as "liquor control" is summarized.

It should be noted that item 1, "Gross sales", represents only sales by the liquor boards or commissions. In certain provinces beer and wine are also sold directly by breweries and wineries. See "Control and Sale of Alcoholic Beverages in Canada", published by this Division, for a more detailed analysis of liquor transactions.

September 8, 1959.

STATISTICAL TABLES

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1958¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Taxes²	12,484	2,636	15,611	21,152
2	Federal-provincial tax-sharing arrangements²	16,028	4,136	26,407	21,254
	Privileges, licences and permits:				
3	Liquor control and regulation	1,665	30	285	15
4	Motor vehicles	1,482	595	5,092	4,166
5	Natural resources	1,495	15	1,326	4,078
6	Other	421	123	516	413
7	Total privileges, licences and permits	5,063	763	7,219	8,672
8	Sales and services	2,336	502	3,850	1,765
9	Fines and penalties	195	41	251	199
	Interest, discount, premium and exchange: ³				
10	Interest	460	36	2,345	2,928
11	Profit on foreign exchange	—	—	42	53
12	Other	—	1	23	23
13	Total interest, discount, premium and exchange	460	37	2,410	3,004
	Other Governments:				
	Government of Canada:				
14	Share of income tax on power utilities	247	52	301	220
15	Subsidies	2,969 ⁶	657	2,057	1,679
16	Contributions ⁷	6,130	1,357	7,057	12,322
17	Total Government of Canada	9,346	2,066	9,415	14,221
18	Municipalities — Contributions ⁷	14	2	212	31
19	Total other governments	9,360	2,068	9,627	14,252
	Government enterprises:				
20	Liquor profits	2,130	954	11,473	7,317
21	Other ⁸	—	—	—	—
22	Total government enterprises	2,130	954	11,473	7,317
23	Other revenue	29	9	4	20
24	Sub-total	48,085	11,146	76,852	77,635
	Non-revenue and surplus receipts:				
25	Refunds of previous years' expenditure	70	9	7	7
26	Repayment of advances credited to revenue	4	10	—	—
27	Other	—	—	—	—
28	Total non-revenue and surplus receipts	74	19	7	7
29	Total gross general revenue	48,159	11,165	76,859	77,642
30	Population (000's) ¹¹	426	99	702	565
31	Gross general revenue per capita (\$)	113.05	112.78	109.49	137.42

¹ Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and table 5.

² See table 3 for breakdown.

³ Excludes net sinking fund earnings as follows: Nfld. 232; P.E.I. 151; N.S. 1,294; N.B. 2,481; Que. 4,671; Ont. 2,353; Man. 1,237 (reserve for debt retirement); Sask. 876; Alta. nil; B.C. 2,664.

⁴ Includes interest on Common School Fund: Que. 63; Ont. 71.

⁵ Includes guarantee fees 104 (receipts by the Province of a portion of the interest paid to banks on industrial bonds guaranteed by the Province and purchased and held by the banks).

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1958¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
341,446	342,328	14,842	50,500	27,417	126,121	954,537	418	39	954,994	1
43,060	74,379	32,350	33,071	43,636	58,983	353,304	530 ¹²	520 ¹²	354,354	2
13,155	21,582	2,458	57	797	428	40,472	7	35	40,514	3
33,513	53,914	6,783	6,602	12,758	14,685	139,590	110	29	139,729	4
33,399	33,191	4,423	26,045	131,857	42,118	277,947	26	37	278,010	5
6,263	6,917	779	1,319	1,731	1,895	20,377	45	24	20,446	6
86,330	115,604	14,443	34,023	147,143	59,126	478,386	188	125	478,699	7
6,697	17,238	2,350	3,871	5,765	8,301	52,675	176	31	52,882	8
1,012	2,606	353	634	1,154	770	7,215	12	2	7,229	9
4,305 ⁴	17,685 ⁴	8,572	8,871	11,346	2,078	58,626	31	—	58,657	10
65	38	—	1	1	145	345	—	—	345	11
—	14	—	184 ⁵	2	—	247	—	—	247	12
4,370	17,737	8,572	9,056	11,349	2,223	59,218	31	—	59,249	13
1,675	1,333	61	66	1,980	1,326	7,261	—	—	7,261	14
3,241	3,641	2,032	2,080	2,274	1,281	21,911	40	45	21,996	15
24,910	36,795	9,309	9,006	10,597	27,732	145,215	995	79	146,289	16
29,826	41,769	11,402	11,152	14,851	30,339	174,387	1,035	124	175,546	17
15,722	—	180	596	28	2,469	19,254	—	—	19,254	18
45,548	41,769	11,582	11,748	14,879	32,808	193,641	1,035	124	194,800	19
30,358	46,762	8,085	11,584	17,995	26,671	163,329	737	478	164,544	20
2,800	—	—	821	290	—	3,911	—	—	3,911	21
33,158	46,762	8,085	12,405	18,285	26,671	167,240	737	478	168,455	22
158	243	16	107	39	715 ⁹	1,340	110 ¹⁰	2	1,452	23
561,779	658,666	92,593	155,415	269,667	315,718	2,267,556	3,237	1,321	2,272,114	24
218	310	204	93	173	91	1,182	18	3	1,203	25
—	—	37	140	200	1,155	1,546	—	24	1,570	26
—	—	—	75	—	4	79	—	—	79	27
218	310	241	308	373	1,250	2,807	18	27	2,852	28
561,997	658,976	92,834	155,723	270,040	316,968	2,270,363	3,255	1,348	2,274,966	29
4,758	5,622	860	879	1,160	1,487	16,558	12	19	16,589	30
118.12	117.21	107.95	177.16	232.79	213.16	137.12	271.25	70.95	137.14	31

⁶ Includes transitional grant 1,400.

⁷ See table 7 for breakdown of the functions of expenditure towards which the contributions were made.

⁸ Que.—Contributions from Hydro-Electric Commission; Sask.—Profits of various crown corporations; Alta.—Treasury Branches net profit.

⁹ Includes receipts towards Provincial Park development 150 and in settlement of fire insurance claim 257.

¹⁰ Includes receipt re settlement of fire insurance claim 108.

¹¹ Population at June 1, 1957, as estimated by the Census Division, Dominion Bureau of Statistics.

¹² Federal tax abstention grant.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1958

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative ¹	2,853	520	2,410	1,398
2	Legislative	454	94	295	158
3	Research, planning and statistics	—	—	—	—
4	Total general government	3,307	614	2,705	1,556
Protection of persons and property:					
5	Law enforcement	409	74	421	321
Corrections:					
6	Juvenile delinquents	135	11	298	143
7	Other offenders	317	52	15	207
8	Police protection	1,164	95	523	385
9	Other	744	100	1,358	706
10	Total protection of persons and property	2,769	332	2,615	1,762
Transportation and communications:					
11	Airways	—	—	—	—
12	Highways, roads and bridges	9,216	4,790	26,962	29,139
13	Railways	—	—	—	—
14	Telephone, telegraph and wireless	—	—	21	—
15	Waterways	91	63	952	543
16	Other	—	5	13	—
17	Total transportation and communications	9,307	4,858	27,948	29,682
Health and social welfare:					
Health:					
18	General	232	55	143	333
19	Public health	1,402	540	2,362	1,959
20	Medical, dental and allied services	964	36	170	95
21	Hospital care	10,433	1,089	9,588	7,480
22	Total health	13,031	1,720	12,263	9,867
Social welfare:					
23	Aid to aged persons	2,838	473	2,810	3,326
24	Aid to blind persons	224	51	427	420
25	Aid to unemployed employables and unemployables ²	6,238	294	1,140	850
26	Mothers' allowances	—	93	1,651	1,331
27	Child welfare	386	56	592	191
28	Labour	65	—	133	191
29	Other social welfare	839	23	89	62
30	Total social welfare	10,590	990	6,842	6,371
31	Total health and social welfare	23,621	2,710	19,105	16,238
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries	164	38	296	98
33	Parks, beaches and other recreational areas	41	—	1	114
34	Physical culture	11	11	41	30
35	Other	4	2	35	5
36	Total recreational and cultural services	220	51	373	247
Education:					
37	Schools operated by local authorities	9,658 ⁴	1,320	12,981	8,365
38	Universities, colleges, and other schools	1,236	289	2,842	1,821
39	Education of the handicapped	137	9	87	77
40	Superannuation and pensions	16	3	1,383	33
41	Other	377	68	615	189
42	Total education	11,424	1,689	17,908	10,485

See footnotes at end of table.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1958

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
22,432	23,076	2,746	4,600	4,537	11,511	76,083	219	120	76,422	1
1,801	1,141	334	429	908	999	6,613	11	16	6,640	2
—	233	—	66	45	129	473	—	—	473	3
24,233	24,450	3,080	5,095	5,490	12,639	83,169	230	136	83,535	4
7,644	6,756	900	1,598	1,845	1,546	21,514	1	—	21,515	5
242	2,391	549	181	1,323	2,060	7,333	—	—	7,333	6
1,827	13,581	798	826	1,686	6,156	25,465	—	—	25,465	7
8,110	13,423	698	903	1,050	1,513	27,864	—	—	27,864	8
7,157	9,371	1,799	2,310	3,854	2,875	30,274	—	15	30,289	9
24,980	45,522	4,744	5,818	9,758	14,150	112,450	1	15	112,466	10
10	—	—	17	—	10	37	—	—	37	11
127,606	227,444	28,189	30,580	60,891	89,082	633,899	962	92	634,953	12
—	—	—	—	—	66	66	—	—	66	13
—	—	—	—	—	—	21	—	—	21	14
485	—	28	294	360	2,111	4,927	—	—	4,927	15
—	—	7	—	—	—	25	—	—	25	16
128,101	227,444	28,224	30,891	61,251	91,269	638,975	962	92	640,029	17
2,101	2,077	539	528	319	1,006	7,333	—	16	7,349	18
11,684	11,000	2,930	4,804	4,124	5,286	46,091	686	122	46,899	19
1,516	2,004	335	1,905	1,384	3,004	11,413	3	3	11,419	20
60,311	78,064	9,929	34,892	27,414	55,892	295,092	628	181	295,901	21
75,612	93,145	13,733	42,129	33,241	65,188	359,929	1,317	322	361,568	22
20,700	17,825	2,897	7,056	7,538	15,046	80,509	21	59	80,589	23
1,911	1,160	265	279	344	453	5,534	4	15	5,553	24
12,520	11,993	3,117	2,958	3,066	8,736	50,962	31	22	51,015	25
14,705	9,068	1,092	1,573	1,280	282	31,075	—	—	31,075	26
10,266	4,317	695	944	1,054	2,157	20,658	29	19	20,706	27
1,187	1,402	239	233	375	441	4,266	—	—	4,266	28
26,341	1,274	503	1,671	883	1,427	33,112	—	26	33,138	29
87,630	47,039	8,808	14,714	14,540	28,592	226,116	85	141	226,342	30
163,242	140,184	22,541	56,843	47,781	93,780	586,045	1,402	463	587,910	31
586	1,241	58	342	88	452	3,363	1	1	3,365	32
711	5,918	572	174	381	2,359	10,271	46	—	10,317	33
18	562	6	89	—	100	868	—	3	871	34
415	298	6	76	2,799 ³	50	3,690	—	3	3,693	35
1,730	8,019	642	681	3,268	2,961	18,192	47	7	18,246	36
67,279 ⁵	101,914	12,647	18,451	45,931	41,612	320,158	529 ⁶	801 ⁷	321,488	37
43,729	37,948	3,667	3,650	8,376	7,380	110,938	—	—	110,938	38
208	2,718	186	326	599	400	4,747	—	—	4,747	39
106	10,513	548	720	2	2,748	16,072	—	—	16,072	40
3,109	1,410	480	701	575	862	8,386	—	11	8,397	41
114,431	154,503	17,528	23,848	55,483	53,002	460,301	529	812	461,642	42

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1958 - Concluded

No.	Function	Nfld.	P.F.I.	N.S.	N.B.
		thousands of dollars			
	Natural resources and primary industries:				
43	Fish and game	603	51	191	294
44	Forests	513	84	1,252	3,919
45	Lands: settlement and agriculture	638	487	1,916	1,441
46	Minerals and mines	214	2	487	141
47	Water resources	7	—	6	—
48	Other	125	33	117	139
49	Total natural resources and primary industries	2,100	657	3,969	5,934
50	Trade and industrial development	370	77	732	622
51	Local government planning and development	131	4	86	144
	Debt charges:				
52	Commission on bond or debenture sales and other management charges	619	3	33	40
53	Discount (or amount amortized) on provincial bond sales	—	45	327	219
54	Interest	1,920	1,038	9,151	9,008
55	Loss on foreign exchange	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—
57	Total debt charges exclusive of debt retirement⁸ ...	2,539	1,086	9,511	9,267
58	Contributions to other governments⁹	617	126	1,020	3,468
59	Contributions to government enterprises¹⁰	—	—	400	25
	Other expenditure:				
60	Civil defence	29	—	67	60
61	Housing	100	—	27	—
62	Other	24	278 ¹¹	1	16
63	Total other expenditure	153	278	95	76
64	Sub-total	56,558	12,482	86,467	79,506
	Non-expense and surplus payments:				
65	Advances charged to revenue	—	6	—	—
66	Refunds of previous years' revenue	—	2	70	—
67	Other	—	—	316	6
68	Total non-expense and surplus payments	—	8	386	6
69	Total gross general expenditure exclusive of debt retirement⁸	56,558	12,490	86,853	79,512
70	Population (000's)¹⁹	426	99	702	565
71	Gross general expenditure exclusive of debt retirement per capita (\$)	132.77	126.16	123.72	140.73

¹ Includes expenditures on public buildings serving a number of functions.

² Includes expenditures on permanent total disability pensions.

³ Includes expenditures re provincial auditoriums at Edmonton and Calgary 2,641.

⁴ Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

⁵ Includes 4,731 in respect of debt charges of various school commissions; bonds issued by the Quebec Municipal Commission to discharge school liabilities are included in the report "Direct and Indirect Debt" as indirect debt.

⁶ Consists of expenditures on public schools operated by the Territorial Government and grants to denominational schools.

⁷ Includes 661 paid to federal government day schools for pupils other than Indians and Eskimos; 70 grants to local school districts and 52 paid to denominational and private schools.

⁸ For data on debt retirement see table 6, item 19.

⁹ See table 8, items 1 to 4, for breakdown.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1958 — Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
7,606	3,299	732	505	534	1,109	14,924	14	51	14,989	43
7,790	17,541	1,409	570	3,902	13,634	50,614	—	—	50,614	44
27,134	8,339	2,853	4,865	6,638	3,943	58,254	—	—	58,254	45
3,230	1,312	344	1,554	3,147	1,290	11,721	—	—	11,721	46
6,304	635	493	8	192	737	8,382	—	—	8,382	47
—	4,100	343	2,089	467	1,103	8,516	—	—	8,516	48
52,064	35,226	6,174	9,591	14,880	21,816	152,411	14	51	152,476	49
3,596	2,310	657	628	719	747	10,458	—	—	10,458	50
657	970	253	717	1,122	403	4,487	28	2	4,517	51
46	119	44	60	4	8	976	—	—	976	52
674	969	—	—	—	480	2,714	—	—	2,714	53
16,100	47,998	7,695	9,386	1,067	6,998	110,361	—	—	110,361	54
—	17	—	—	—	—	17	—	—	17	55
—	—	—	25	—	—	25	—	—	25	56
16,820	49,103	7,739	9,471	1,071	7,486	114,093	—	—	114,093	57
—	24,628	2,141	—	11,160	11,034	54,194	56	56	54,306	58
—	7,359	775	34	—	1,457	10,050	—	—	10,050	59
—	758	48	89	398	435	1,884	—	—	1,884	60
4,384	160	—	22	—	229	4,922	—	—	4,922	61
657 ¹²	87	196 ¹³	195 ¹⁴	10,758 ¹⁵	8,640 ¹⁶	20,852	—	—	20,852	62
5,041	1,005	244	306	11,156	9,304	27,658	—	—	27,658	63
534,895	720,723	94,742	143,923	223,139	320,048	2,272,483	3,269	1,634	2,277,386	64
—	—	47	32	197	476	758	—	50	808	65
—	6	66	120	111	36	411	—	—	411	66
5,092 ¹⁷	248	—	36	—	2,077 ¹⁸	7,775	—	—	7,775	67
5,092	254	113	188	308	2,589	8,944	—	50	8,994	68
539,987	720,977	94,855	144,111	223,447	322,637	2,281,427	3,269	1,684	2,286,380	69
4,758	5,622	860	879	1,160	1,487	16,558	12	19	16,589	70
113.49	128.24	110.30	163.95	192.63	216.97	137.78	272.42	88.63	137.82	71

¹⁰ Consists of: N.S.—Power Commission re rural electrification and investigation; N.B.—Power Commission re rural electrification; Ont.—Hydro Electric Power Commission bonus re rural lines; Man.—Power Commission Extension Account; Sask.—Government Seed Plant 21 and Fish Marketing Services 13; B.C.—Toll Highways and Bridges Authority.

¹¹ Includes rural electrification 270.

¹² Includes rural electrification bureau 398.

¹³ Includes flood emergency and control expenditure 181.

¹⁴ Includes Hungarian refugee immigration programme 133.

¹⁵ Includes dividends paid from the Citizens' Dividend Fund 10,742.

¹⁶ Includes home-owners' subsidy 6,765; centennial celebrations 1,788.

¹⁷ Transfer to reserve for doubtful accounts.

¹⁸ Net loss on sale of investments.

¹⁹ Population at June 1, 1957 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1958¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Taxes:				
	Corporations ²	281	96	864	554
	Income:				
2	Corporations	—	—	—	—
3	Individuals	—	—	—	—
4	Property	—	—	105	233
	Sales:				
5	Alcoholic beverages	⁴	291	—	⁴
6	Amusements and admissions	118	88	413	401
7	Motor fuel and fuel oil ⁵	4,096	1,906	13,883	11,198
8	Tobacco	⁴	255	—	1,426
9	General	7,751	—	—	7,262
10	Other commodities and services ⁶	—	—	251	—
11	Succession duties	—	—	12 ³	—
12	Other ⁷	238	—	83	78
13	Total taxes	12,484	2,636	15,611	21,152
	Federal-provincial tax-sharing arrangements:				
14	Tax rental agreements	4,449	769	9,032	12,609
15	Tax equalization	11,579	2,955	17,375	8,645
16	Revenue stabilization	—	412	—	—
17	Total tax-sharing arrangements	16,028	4,136	26,407	21,254
	Privileges, licences, and permits:				
18	Liquor control and regulation	1,665	30	285	15
19	Motor vehicles	1,482	595	5,092	4,166
20	Natural resources	1,495	15	1,326	4,078
21	Other	421	120	516	413
22	Total privileges, licences, and permits	5,063	760	7,219	8,672
23	Sales and services	260	178	1,150	1,096
24	Fines and penalties⁸	195	41	251	199
	Government of Canada:				
25	Share of income tax on power utilities	247	52	301	220
26	Subsidies	2,969 ⁹	657	2,057	1,679
27	Total Government of Canada	3,216	709	2,358	1,899
	Government enterprises:				
28	Liquor profits	2,130	954	11,473	7,317
29	Other ¹⁰	—	—	—	—
30	Total government enterprises	2,130	954	11,473	7,317
31	Other revenue	29	8	4	20
32	Sub-total	39,405	9,422	64,473	61,609
	Non-revenue and surplus receipts:				
33	Refunds of previous years' expenditure	70	9	7	7
34	Repayment of advances credited to revenue	4	10	—	—
35	Other	—	—	—	—
36	Total non-revenue and surplus receipts	74	19	7	7
37	Total net general revenue	39,479	9,441	64,480	61,616
38	Population (000's) ¹³	426	99	702	565
39	Net general revenue per capita (\$)	92.67	95.36	91.85	109.05

¹ Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and table 5 for explanation of difference between this table and table 1.

² Includes tax on premium income of insurance companies. See Introduction.

³ Collection of arrears.

⁴ Taxed under the general sales tax, item 9.

⁵ Commissions on tax collections allowed to gasoline agents have been added back to motor fuel and fuel oil tax revenue and to general government expenditure as follows: Nfld. (shown gross in Public Accounts); P.E.I. 23; N.S. 81; N.B. 155; Que. 742; Ont. 1,322; Man. 205; Sask. 300; Alta. 612; B.C. 404.

⁶ N.S. — Long Distance Telephone Tax; Que. — Hospital Tax on meals.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1958¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
21,369	12,011	1,009	599	1,699	2,239	40,721	—	—	40,721	1
78,428	136,010	—	—	—	—	214,438	—	—	214,438	2
41,294	1 ³	—	—	—	—	41,295	—	—	41,295	3
—	1,853	—	33 ³	—	5,977	8,201	109	1	8,311	4
1,919	—	—	4	—	4	2,210	75	—	2,285	5
6,145	9,176	267	101	1,158	2,723	20,590	18	—	20,608	6
85,486	144,583	13,532	19,244	24,515	27,879	346,322	210	38	346,570	7
17,930	—	—	4	—	4	19,611	—	—	19,611	8
60,743	—	—	20,158	—	87,245	183,159	—	—	183,159	9
5,834	—	—	—	—	—	6,085	—	—	6,085	10
20,637	31,980	2 ³	9 ³	5 ³	—	52,645	—	—	52,645	11
1,661	6,714	32	10,356	40	58	19,260	6	—	19,266	12
341,446	342,328	14,842	50,500	27,417	126,121	954,537	418	39	954,994	13
—	74,379	18,418	13,874	28,892	51,446	213,868	...	...	—	14
43,060	—	13,932	19,197	14,744	4,491	135,978	...	...	—	15
—	—	—	—	—	3,046	3,458	...	...	—	16
43,060	74,379	32,350	33,071	43,636	58,983	353,304	530¹⁴	520¹⁴	354,354	17
13,155	21,582	2,458	57	797	428	40,472	7	35	40,514	18
33,513	53,914	6,783	6,602	12,758	14,685	139,590	110	29	139,729	19
33,399	33,191	4,423	26,045	131,857	42,118	277,947	26	37	278,010	20
6,263	6,914	779	1,319	1,671	1,822	20,238	45	24	20,307	21
86,330	115,601	14,443	34,023	147,083	59,053	478,247	188	125	478,560	22
5,086	7,277	1,171	2,775	3,772	5,636	28,401	3	31	28,435	23
1,012	2,606	353	634	1,154	770	7,215	12	2	7,229	24
1,675	1,333	61	66	1,980	1,326	7,261	—	—	7,261	25
3,241	3,641	2,032	2,080	2,274	1,281	21,911	40	45	21,996	26
4,916	4,974	2,093	2,146	4,254	2,607	29,172	40	45	29,257	27
30,358	46,762	8,085	11,584	17,995	26,671	163,329	737	478	164,544	28
2,800	—	—	821	290	—	3,911	—	—	3,911	29
33,158	46,762	8,085	12,405	18,285	26,671	167,240	737	478	168,455	30
158	243	16	107	39	705¹¹	1,329	110¹²	2	1,441	31
515,166	594,170	73,353	135,661	245,640	280,546	2,019,445	2,038	1,242	2,022,725	32
218	310	204	89	173	91	1,178	18	3	1,199	33
—	—	37	140	200	1,155	1,546	—	24	1,570	34
—	—	—	75	—	4	79	—	—	79	35
218	310	241	304	373	1,250	2,803	18	27	2,848	36
515,384	594,480	73,594	135,965	246,013	281,796	2,022,248	2,056	1,269	2,025,573	37
4,758	5,622	860	879	1,160	1,487	16,558	12	19	16,589	38
108.32	105.74	85.57	154.68	212.08	189.51	122.13	171.33	66.79	122.10	39

⁷ For breakdown see Explanatory Comment to table 3.

⁸ Includes liquor fines. See table 9, item 16.

⁹ Includes transitional grant 1,400.

¹⁰ For breakdown see table 1, footnote 8.

¹¹ Includes receipts towards Provincial Park development 150 and in settlement of fire insurance claim 257.

¹² Includes receipt re settlement of fire insurance claim 108.

¹³ Population at June 1, 1957, as estimated by the Census Division, Dominion Bureau of Statistics.

¹⁴ Federal tax abstention grant.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1958

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative ¹	2,853	505	2,393	1,398
2	Legislative	454	94	295	158
3	Research, planning and statistics	—	—	—	—
4	Total general government	3,307	599	2,688	1,556
Protection of persons and property:					
5	Law enforcement	409	74	421	290
Corrections:					
6	Juvenile delinquents	130	11	262	127
7	Other	310	52	15	201
8	Police protection	1,164	95	523	385
9	Other	730	100	1,358	706
10	Total protection of persons and property	2,743	332	2,579	1,709
Transportation and communications:					
11	Airways	—	—	—	—
12	Highways, roads and bridges	8,168	4,255	24,431	22,486
13	Railways	—	—	—	—
14	Telephone, telegraph and wireless	—	—	21	—
15	Waterways	91	63	952	543
16	Other	—	5	13	—
17	Total transportation and communications	8,259	4,323	25,417	23,029
Health and social welfare:					
Health:					
18	General	206	48	79	311
19	Public health	460	252	914	725
20	Medical, dental and allied services	944	36	130	49
21	Hospital care	8,393	871	6,928	6,353
22	Total health	10,003	1,207	8,051	7,438
Social welfare:					
23	Aid to aged persons	1,496	249	1,485	1,761
24	Aid to blind persons	71	13	114	109
25	Aid to unemployed employables and unemployables ²	4,244	106	683	408
26	Mothers' allowances	—	93	1,651	1,331
27	Child welfare	379	56	592	191
28	Labour	65	—	133	191
29	Other social welfare	830	23	82	52
30	Total social welfare	7,085	540	4,740	4,043
31	Total health and social welfare	17,088	1,747	12,791	11,481
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries	164	38	296	98
33	Parks, beaches and other recreational areas	41	—	—	111
34	Physical culture	11	11	41	30
35	Other	4	2	35	5
36	Total recreational and cultural services	220	51	372	244
Education:					
37	Schools operated by local authorities	9,431 ⁴	1,320	12,981	8,229
38	Universities, colleges and other schools	1,033	214	1,966	1,645
39	Education of the handicapped	137	9	87	77
40	Superannuation and pensions	16	3	1,383	33
41	Other	377	68	612	172
42	Total education	10,994	1,614	17,029	10,156

See footnotes at end of table.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1958

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
22,432	23,004	2,737	4,600	4,517	11,466	75,905	219	120	76,244	1
1,801	1,141	334	429	908	999	6,613	11	16	6,640	2
—	233	—	66	45	129	473	—	—	473	3
24,233	24,378	3,071	5,095	5,470	12,594	82,991	230	136	83,357	4
7,644	6,756	900	1,598	1,835	1,546	21,473	1	—	21,474	5
242	2,170	539	173	1,236	2,048	6,938	—	—	6,938	6
1,610	10,522	782	784	1,498	6,027	21,801	—	—	21,801	7
8,110	13,423	698	903	1,050	1,513	27,864	—	—	27,864	8
6,963	9,371	1,799	2,310	3,854	2,875	30,066	—	15	30,081	9
24,569	42,242	4,718	5,768	9,473	14,009	108,142	1	15	108,158	10
10	—	—	17	—	10	37	—	—	37	11
127,318	213,843	25,831	26,881	55,536	73,056	581,805	622	92	582,519	12
—	—	—	—	—	66	66	—	—	66	13
—	—	—	—	—	—	21	—	—	21	14
485	—	28	294	360	2,111	4,927	—	—	4,927	15
—	—	7	—	—	—	25	—	—	25	16
127,813	213,843	25,866	27,192	55,896	75,243	586,881	622	92	587,595	17
1,801	1,635	494	463	274	931	6,242	—	—	6,242	18
4,376	4,858	1,013	2,738	2,494	2,850	20,680	47	102	20,829	19
1,286	1,906	277	1,848	1,379	2,521	10,376	3	3	10,382	20
51,577	70,466	8,608	33,724	25,795	51,056	263,771	628	181	264,580	21
59,040	78,865	10,392	38,773	29,942	57,358	301,069	678	286	302,033	22
11,892	12,152	1,586	5,196	6,193	12,404	54,414	12	35	54,461	23
646	424	95	103	180	239	1,994	2	6	2,002	24
6,471	7,319	611	2,033	2,725	5,480	30,080	31	21	30,132	25
14,705	9,068	1,092	1,573	1,280	282	31,075	—	—	31,075	26
9,732	4,317	695	887	1,054	1,932	19,835	29	19	19,883	27
1,187	1,402	239	233	375	441	4,266	—	—	4,266	28
19,592	1,261	494	1,650	873	1,379	26,236	—	26	26,262	29
64,225	35,943	4,812	11,675	12,680	22,157	167,900	74	107	168,081	30
123,265	114,808	15,204	50,448	42,622	79,515	468,969	752	393	470,114	31
586	1,241	58	342	88	452	3,363	1	1	3,365	32
711	5,918	572	174	341	2,191	10,059	46	—	10,105	33
18	562	6	89	—	100	868	—	3	871	34
415	298	6	76	2,799 ³	50	3,690	—	3	3,693	35
1,730	8,019	642	681	3,228	2,793	17,980	47	7	18,034	36
67,265 ⁵	101,747	12,485	18,348	45,921	41,410	319,137	351 ⁶	792 ⁷	320,280	37
42,616	35,740	3,273	3,420	7,086	6,875	103,868	—	—	103,868	38
208	2,612	186	264	578	387	4,545	—	—	4,545	39
106	10,513	548	720	2	2,748	16,072	—	—	16,072	40
3,109	1,308	480	692	575	834	8,227	—	11	8,238	41
113,304	151,920	16,972	23,444	54,162	52,254	451,849	351	803	453,003	42

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1958 - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Natural resources and primary industries:				
43	Fish and game	603	51	191	294
44	Forests	482	66	1,202	2,793
45	Lands; settlement and agriculture	500	416	1,819	1,374
46	Minerals and mines	214	2	487	141
47	Water resources	7	—	6	—
48	Other	125	33	112	139
49	Total natural resources and primary industries	1,931	568	3,817	4,741
50	Trade and industrial development	370	77	732	622
51	Local government planning and development	131	4	86	144
	Debt charges: ⁸				
52	Commission on bond or debenture sales and other management charges	619	3	33	17
53	Discount (or amount amortized) on provincial bond sales	—	45	304	219
54	Interest	1,460	1,002	6,806	6,080
55	Loss on foreign exchange	—	—	-42	-53
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	-1	—	—
57	Other	—	—	—	—
58	Total debt charges exclusive of debt retirement⁹	2,079	1,049	7,101	6,263
59	Contributions to other governments¹⁰	617	126	1,020	3,468
60	Contributions to government enterprises¹¹	—	—	400	25
	Other expenditure:				
61	Civil defence	15	—	28	26
62	Housing	100	—	27	—
63	Other	24	268 ¹²	1	16
64	Total other expenditure	139	268	56	42
65	Sub-total	47,878	10,758	74,088	63,480
	Non-expense and surplus payments:				
66	Advances charged to revenue	—	6	—	—
67	Refunds of previous years' revenue	—	2	70	—
68	Other	—	—	316	6
69	Total non-expense and surplus payments	—	8	386	6
70	Total net general expenditure exclusive of debt retirement⁹	47,878	10,766	74,474	63,486
71	Population (000's) ²⁰	426	99	702	565
72	Net general expenditure exclusive of debt retirement per capita (\$)	112.39	108.75	106.09	112.36

¹ Includes expenditure on public buildings serving a number of functions.

² Includes expenditures on permanent total disability pensions.

³ Includes expenditures re provincial auditoriums at Edmonton and Calgary 2,641.

⁴ Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

⁵ See table 2, footnote 4.

⁶ Consists of public schools operated by the Territorial Government and grants to denominational schools.

⁷ See table 2, footnote 6.

⁸ Negative amounts indicate excess of revenue over expenditure.

⁹ For data on debt retirement see table 6, item 19.

¹⁰ See table 8, items 1 to 4, for breakdown.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1958 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
7,583	3,208	692	480	534	1,109	14,745	14	51	14,810	43
7,790	16,899	1,338	545	3,808	12,910	47,833	—	—	47,833	44
26,717	8,222	2,813	4,820	6,369	3,853	56,903	—	—	56,903	45
3,230	1,312	344	1,554	3,127	1,290	11,701	—	—	11,701	46
6,304	635	430	8	192	737	8,319	—	—	8,319	47
—	3,554	219	2,089	467	586	7,324	—	—	7,324	48
51,624	33,830	5,836	9,496	14,497	20,485	146,825	14	51	146,890	49
3,596	2,310	657	518	719	747	10,448	—	—	10,448	50
657	970	233	717	1,122	403	4,467	28	2	4,497	51
46	105	44	-20	4	8	859	—	—	859	52
674	969	—	—	—	480	2,691	—	—	2,691	53
11,795	30,313	-877	515	-10,279	4,920	51,735	-31	—	51,704	54
-65	-21	—	-1	-1	-145	-328	—	—	-328	55
—	—	—	25	-2	—	22	—	—	22	56
—	—	—	-104	—	—	-104	—	—	-104	57
12,450	31,366	-833	415	-10,278	5,263	54,875	-31	—	54,844	58
—	24,628	2,141	—	11,160	11,034	54,194	56	56	54,306	59
—	7,359	775	34	—	1,457	10,050	—	—	10,050	60
—	307	24	46	283	210	939	—	—	939	61
4,384	160	—	22	—	229	4,922	—	—	4,922	62
657 ¹³	87	196 ¹⁴	189 ¹⁵	10,758 ¹⁶	8,640 ¹⁷	20,836	—	—	20,836	63
5,041	554	220	257	11,041	9,079	26,697	—	—	26,697	64
488,282	656,227	75,502	124,165	199,112	284,876	2,024,368	2,070	1,555	2,027,993	65
—	—	47	32	197	476	758	—	50	808	66
—	6	66	120	111	36	411	—	—	411	67
5,092 ¹⁸	248	—	36	—	2,077 ¹⁹	7,775	—	—	7,775	68
5,092	254	113	188	308	2,589	8,944	—	50	8,994	69
493,374	656,481	75,615	124,353	199,420	287,465	2,033,312	2,070	1,605	2,036,987	70
4,758	5,622	860	879	1,160	1,487	16,558	12	19	16,589	71
103.69	116.77	87.92	141.47	171.91	193.32	122.80	172.50	84.47	122.79	72

¹¹ See table 2, footnote 3.

¹² Largely rural electrification.

¹³ Includes rural electrification bureau 398.

¹⁴ Includes flood emergency and control expenditure 181.

¹⁵ Includes Hungarian refugee immigration programme 133.

¹⁶ Includes dividends paid from the Citizens' Dividend Fund 10,742.

¹⁷ Includes home-owners' subsidy 6,765; centennial celebrations 1,788.

¹⁸ Transfer to reserve for doubtful accounts.

¹⁹ Net loss on sale of investments.

²⁰ Population at June 1, 1957, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1958

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Provincial ordinary revenue per public accounts	49,207	10,910	66,759	67,268
	To arrive at "gross general revenue"				
	Add:				
2	Revenue of administrative or special funds ¹	206	63	725	747
3	Revenue deducted from expenditure in public accounts	—	—	6,254	3,035
4	Expenditure deducted from revenue in public accounts	—	33	136	182
5	Items credited to surplus account by province	—	—	148	—
6	Capital account revenue of an ordinary nature	123	8	—	—
7	Unremitted profits on liquor sales	—	—	334	—
8	Liquor board revenue other than from liquor sales	—	—	242	—
9	Adjustment of tax rental agreement revenue	—	—	—	182
10	Total additions	329	104	7,839	4,146
	Deduct:				
11	Refunds of current year's expenditure included in revenue in public accounts	124	3	52	254
12	Refunds of current year's revenue included in expenditure in public accounts	—	418	—	—
13	Sinking fund earnings included in revenue in public accounts	—	—	—	—
14	Revenue of working capital funds taken into revenue in public accounts	601	—	211	85
15	Profits of working capital funds taken into revenue in public accounts	—	—	23	—
16	Offsets to adjust contributions to and from government enterprises to a "net" basis	—	—	—	—
17	Employees' contributions to superannuation fund taken into revenue in public accounts	149	—	—	—
18	To deduct amount turned over by liquor board in excess of profits on sales	1,736	—	—	—
19	Adjustment of tax rental agreement revenue	—	—	—	—
20	Collection of pre-Union assets	25	—	—	—
	Interfund eliminations:				
21	Special fund expenditure included in provincial ordinary revenue	20	—	—	—
22	Provincial ordinary expenditure included in special fund revenue	—	21	165	—
23	Capital revenue included in ordinary expenditure	—	—	—	—
24	Intervote transfer	—	—	—	86
25	Total deductions	2,655	442	451	425
26	Gross ordinary revenue	46,881	10,572	74,147	70,989
27	Gross capital revenue	1,278	593	2,712	6,653
28	Gross general revenue (table 1, item 29)	48,159	11,165	76,859	77,642
	To arrive at "net general revenue"				
	Deduct:				
29	Interest, discount, premium and exchange	460	37	2,410	3,004
30	Grants-in-aid and shared-cost contributions ²	4,920	791	4,574	5,700
31	Institutional revenue	2,022	303	2,683	669
32	Capital revenue	1,278	593	2,712	6,653
33	Net general revenue (table 3, item 37)	39,479	9,441	64,480	61,616

¹ See Introduction for a complete listing of the administrative or special funds included in these statistics.

TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1958

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
503,612	591,849	80,124	132,830	267,433	283,429	3,073	2,131	1
372	64,205	954	12,843	12,868	11,516	—	—	2
50,101	34,686	10,982	12,499	26	37,661	600	—	3
4,635	1,322	205	300	612	404	—	—	4
—	—	—	—	—	—	—	—	5
—	10,235	15,330	—	486	—	—	—	6
1,439	1,837	24	—	—	226	—	—	7
—	—	—	—	886	—	—	35	8
5,500	—	—	—	—	—	—	—	9
62,047	112,285	27,495	25,642	14,878	49,807	600	35	10
—	115	44	211	2,323	—	243	20	11
59	—	—	—	—	—	—	—	12
4,292	2,400	—	—	—	—	—	—	13
—	—	—	—	—	—	3	—	14
—	—	—	116	22	26	172	—	15
—	—	—	52	2,097	—	—	—	16
—	—	—	160	1,993	—	—	—	17
—	—	—	155	—	—	—	798	18
—	—	1,915	1,353	171	6,104	—	—	19
—	—	—	—	—	—	—	—	20
—	170	—	2,292	17	—	—	—	21
4	57,500	166	158	11,496	10,138	—	—	22
—	—	15,231	—	318	—	—	—	23
—	—	—	—	—	—	—	—	24
4,355	60,185	17,356	4,497	18,437	16,268	418	818	25
561,304	643,949	90,263	153,975	263,874	316,968	3,255	1,348	26
693	15,027	2,571	1,748	6,166	—	—	—	27
561,997	658,976	92,834	155,723	270,040	316,968	3,255	1,348	28
4,370	17,737	8,572	9,056	11,349	2,223	31	—	29
40,438	22,594	6,946	7,854	4,636	30,201	995	79	30
1,112	9,138	1,151	1,100	1,876	2,748	173	—	31
693	15,027	2,571	1,748	6,166	—	—	—	32
515,384	594,480	73,594	135,965	246,013	281,796	2,056	1,269	33

² This represents the portion included in ordinary revenue. There are also grants-in-aid and shared-cost contributions included in item 32.

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1958**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary expenditure per public accounts	51,510	9,837	60,074	67,220
	To arrive at "gross general expenditure"				
	Add:				
2	Expenditure of administrative or special funds ¹	256	7	911	768
3	Revenue deducted from expenditure in public accounts	—	—	6,254	3,035
4	Expenditure deducted from revenue in public accounts	—	33	136	182
5	Items charged to surplus account by province	—	—	5,526	—
6	Capital account expenditure of an ordinary nature	1,581	507	—	9
7	Deficits of working capital funds not taken into expenditure	—	2	474	—
8	Liquor board expenditure other than liquor selling costs	—	—	576	—
9	Total additions	1,837	549	13,877	3,994
	Deduct:				
10	Refunds of current year's expenditure included in revenue in public accounts	124	3	52	254
11	Refunds of current year's revenue included in expenditure in public accounts	—	418	—	—
12	Sinking fund earnings to be applied against debenture re- tirement	—	—	—	—
13	Revenue of working capital funds to be offset against ex- penditure	601	—	211	85
14	Operating surplus of working capital funds to be offset against expenditure	4	—	23	—
15	Offsets to adjust contributions to and from government en- terprises to a "net" basis	—	—	—	—
16	Employees' contributions to superannuation fund to be offset against expenditure	149	—	—	—
17	Contributions to liquor boards offset against liquor profits	463	—	—	—
18	Debt retirement included in ordinary expenditure	1,221	609	5,526	5,399
19	Repayment re 1952 tax rental agreement	—	228	—	—
20	Items credited to surplus account by province	—	—	—	—
	Interfund eliminations:				
21	Special fund expenditure included in provincial ordinary revenue	20	—	—	—
22	Provincial ordinary expenditure included in special fund revenue	—	21	165	—
23	Capital revenue included in ordinary expenditure	—	—	—	—
24	Intervote transfer	—	—	—	86
25	Total deductions	2,582	1,279	5,977	5,824
26	Gross ordinary expenditure exclusive of debt re- tirement	50,765	9,107	67,974	65,390
27	Gross capital expenditure	5,793	3,383	18,879	14,122
28	Gross general expenditure exclusive of debt retirement (table 2, item 69)	56,558	12,490	86,853	79,512
	To arrive at "net general expenditure"				
	Deduct:				
29	Interest, discount, premium and exchange	460	37	2,410	3,004
30	Grants-in-aid and shared-cost contributions ²	4,920	791	4,574	5,700
31	Institutional revenue	2,022	303	2,683	669
32	Capital revenue	1,278	593	2,712	6,653
33	Net general expenditure exclusive of debt retirement (table 4, item 70)	47,878	10,766	74,474	63,486

¹ See Introduction for a complete listing of the administrative or special funds included in these statistics.

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1958**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
416,983	527,983	80,119	98,564	173,325	311,366	3,072	2,655	1
357	64,639	637	12,881	11,842	11,965	—	—	2
50,101	34,686	10,982	12,499	26	37,661	600	—	3
4,635	1,322	205	300	612	404	—	—	4
—	—	—	—	—	4	—	—	5
428	48,315	993	—	—	208	—	—	6
—	—	—	—	267	219	15	—	7
1,439	894	24	8	—	226	—	—	8
56,960	149,856	12,841	25,688	12,747	50,687	615	—	9
—	115	44	211	2,323	—	243	20	10
59	—	—	—	—	—	—	—	11
4,292	2,400	—	—	—	—	—	—	12
—	—	—	—	—	—	3	—	13
—	—	31	116	187	26	172	—	14
—	—	—	52	2,097	—	—	—	15
—	—	—	160	1,993	—	—	—	16
—	—	—	—	—	—	—	951	17
15,754	15,480	4,639	—	3,361	29,303	—	—	18
—	—	—	—	—	—	—	—	19
244	—	—	—	—	—	—	—	20
—	170	—	2,292	17	—	—	—	21
—	—	—	—	—	—	—	—	22
4	57,500	166	158	11,496	10,138	—	—	23
—	—	15,231	—	318	—	—	—	24
20,353	75,665	20,111	2,989	21,792	39,467	418	971	25
453,590	602,174	72,849	121,263	164,280	322,586	3,269	1,684	26
86,397	118,803	22,006	22,848	59,167	51	—	—	27
539,987	720,977	94,855	144,111	223,447	322,637	3,269	1,684	28
4,370	17,737	8,572	9,056	11,349	2,223	31	—	29
40,438	22,594	6,946	7,854	4,636	30,201	995	79	30
1,112	9,138	1,151	1,100	1,876	2,748	173	—	31
693	15,027	2,571	1,748	6,166	—	—	—	32
493,374	656,481	75,615	124,353	199,420	287,465	2,070	1,605	33

² This represents the portion included in ordinary revenue. There are also grants-in-aid and shared-cost contributions included in item 32.

TABLE 7. Specified Amounts Received from Other Governments for Fiscal Year Ended March 31, 1958

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	From Government of Canada:				
1	Tax-sharing arrangements (table 1, item 2)	16,028	4,136	26,407	21,254
2	Share of income tax on power utilities (table 1, item 14)....	247	52	301	220
3	Subsidies (table 1, item 15).....	2,969 ¹	657	2,057	1,679
4	Sub-total items 1 to 3	19,244	4,845	28,765	23,153
	Grants-in-aid and shared-cost contributions:				
	Highways, roads and bridges:				
5	Trans-Canada highway	994	535	2,531	5,993
6	Railway grade crossing fund	—	—	—	69
7	Other highways, roads and bridges	—	—	—	591 ²
8	Total highways, roads and bridges	994	535	2,531	6,653
	Health and social welfare:				
	General health grants:				
9	Hospital construction	124	41	176	515
10	General public health	236	97	372	255
11	Tuberculosis control	201	48	190	170
12	Mental health	186	74	301	274
13	Venereal disease control	16	3	25	21
14	Crippled children	16	13	16	21
15	Professional training	24	7	31	19
16	Cancer control	54	13	155	128
17	Public health research	—	—	29	—
18	Laboratory and radiological services	154	24	293	285
19	Medical rehabilitation	20	—	40	42
20	Child and maternal health	79	15	96	80
21	Vital statistics fees	2	—	4	3
22	Other health	—	—	—	4
23	Old age assistance	1,301	143	1,325	1,565
24	Allowances to blind persons	153	38	313	311
25	Disabled persons allowances	206	113	457	405
26	Unemployment assistance	1,788	73	—	36
27	Other social welfare	9	2	7	11
28	Total health and social welfare	4,569	704	3,830	4,145
	Recreational and cultural services:				
29	Camp ground and picnic area development	—	—	1	3
	Education:				
	Vocational Training Co-ordination Act:				
30	Youth training	28	6	32	24
31	Apprenticeship training	45	—	78	61
32	Vocational school assistance	73	53	131	136
33	Training of disabled persons	11	3	32	44
34	Training of unemployed workers	—	—	175	29
35	Training re armed forces	—	—	—	—
36	Grants to universities ⁶	—	—	51	—
37	Citizenship and language instruction for immigrants ..	—	—	3	—
38	Other education	227 ⁷	—	2	—
39	Total education	384	62	504	294

See footnotes at end of table.

**TABLE 7. Specified Amounts Received from Other Governments for Fiscal
Year Ended March 31, 1958**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
43,060	74,379	32,350	33,071	43,636	58,983	353,304	530 ¹⁴	520 ¹⁴	354,354	1
1,675	1,333	61	66	1,980	1,326	7,261	—	—	7,261	2
3,241	3,641	2,032	2,080	2,274	1,281	21,911	40	45	21,996	3
47,976	79,353	34,443	35,217	47,890	61,590	382,476	570	565	383,611	4
—	12,586	2,358	3,436	5,101	16,026	49,560	—	—	49,560	5
—	261	—	—	108	—	438	—	—	438	6
—	—	—	—	—	—	591	340	—	931	7
—	12,847	2,358	3,436	5,209	16,026	50,589	340	—	50,929	8
896	3,267	383	576	270	1,418	7,666	—	—	7,666	9
1,379	1,778	397	502	502	778	6,296	—	12	6,308	10
1,435	800	221	220	222	287	3,794	39	3	3,836	11
1,985	1,956	345	402	427	580	6,530	—	—	6,530	12
109	140	30	31	23	44	442	—	—	442	13
139	149	30	30	38	20	472	—	—	472	14
87	267	26	21	36	43	561	—	9	570	15
1,044	1,101	195	202	195	268	3,355	—	5	3,360	16
198	150	15	40	1	26	459	—	7	466	17
492	—	426	366	69	185	2,294	—	—	2,294	18
219	90	58	54	—	75	598	—	—	598	19
248	218	113	104	154	83	1,190	—	—	1,190	20
15	25	4	4	6	6	69	—	—	69	21
11	100 ³	16	3	7	19	160	600 ⁴	—	760	22
8,808	5,673	1,311	1,441	1,345	1,997	24,909	9	24	24,942	23
1,265	736	170	176	164	214	3,540	2	9	3,551	24
6,049	2,524	274	317	341	349	11,035	—	1	11,036	25
—	2,150	2,232	558	—	2,828	9,665	—	—	9,665	26
—	13	9	97 ⁵	10	27	185	—	—	185	27
24,379	21,137	6,255	5,144	3,810	9,247	83,220	650	70	83,940	28
—	—	—	—	40	168	212	—	—	212	29
—	100	13	12	14	47	276	—	—	276	30
—	363	79	121	324	359	1,430	—	—	1,430	31
—	2	147	104	783	198	1,627	4	9	1,640	32
—	100	22	17	9	13	251	—	—	251	33
—	20	40	35	43	50	392	—	—	392	34
3	—	37	—	27	—	67	—	—	67	35
—	240	—	—	—	—	291	—	—	291	36
—	167	15	8	10	28	231	—	—	231	37
2	6	—	—	1	40	278	1	—	279	38
5	998	353	297	1,211	735	4,843	5	9	4,857	39

TABLE 7. Specified Amounts Received from Other Governments for Fiscal Year Ended March 31, 1958 - Concluded

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Grants-in-aid and shared-cost contributions from Government of Canada—Concluded:				
	Natural resources and primary industries:				
	Fish and game:				
40	Fur conservation.....	—	—	—	—
	Forests:				
41	Forest access roads and trails.....	—	—	14	30
42	Forest inventories	—	—	11	18
43	Forest fire protection.....	31	2	21	37
44	Reforestation.....	—	16	4	—
45	Programs to combat budworm.....	—	—	—	1,041
	Lands: settlement and agriculture:				
46	Agricultural lime assistance.....	4	36	70	48
47	Effective organization of agricultural manpower	—	—	8	3
48	Other agricultural grants	134 ^a	2	19	16
49	Other natural resources and primary industries grants	—	—	5	—
50	Total natural resources and primary industries	169	56	152	1,193
	Other expenditure:				
51	Civil defence.....	14	—	39	34
52	Miscellaneous (various functions)	—	—	—	—
53	Total grants-in-aid and shared-cost contributions from Government of Canada, table 1, item 16.....	6,130	1,357	7,057	12,322
54	Total received from Government of Canada	25,374	6,202	35,822	35,475
	From local governments:				
	Shared-cost contributions:				
55	Law enforcement.....	—	—	—	31
56	Corrections—juvenile delinquents	—	—	3	—
57	Highways, roads and bridges	—	—	—	—
58	Hospital care	—	1	—	—
59	General and public health and medical services	—	1	—	—
60	Aid to unemployed employables and unemployables	—	—	—	—
61	Child welfare.....	—	—	—	—
62	Other social welfare.....	—	—	—	—
63	Education.....	—	—	209	—
64	Land drainage and improvement	—	—	—	—
65	Miscellaneous	14	—	—	—
66	Total received from Local Governments (table 1, item 18).....	14	2	212	31
67	Total received from All Governments	25,388	6,204	36,034	35,506

¹ Includes transitional grant 1,400.

² Contribution re Oromocto By-Pass.

³ Includes medical aid and hospitalization of indigent immigrants 92.

⁴ Contribution re water and sewer system for the City of Whitehorse.

⁵ Includes construction grant to the Provincial Nursing Home, Regina 75, paid by the Department of Veterans' Affairs.

⁶ See Explanatory Comment dealing with table 7.

⁷ Includes contribution towards erection of joint schools at Gander Townsite 214.

⁸ Includes land protection, reclamation and settlement 125.

**TABLE 7. Specified Amounts Received from Other Governments for Fiscal
Year ended March 31, 1958 - Concluded**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
6	75	40	—	—	—	121	—	—	121	40
—	249	—	—	24	77	394	—	—	394	41
—	220	20	23	8	462	762	—	—	762	42
—	153	40	—	62	101	447	—	—	447	43
—	20	11	2	—	—	53	—	—	53	44
—	—	—	—	—	84	1,125	—	—	1,125	45
294	42	—	—	—	52	546	—	—	546	46
16	8	14	20	35	9	113	—	—	113	47
—	33	7	25	63	29	328	—	—	328	48
16	562 ⁹	187 ¹⁰	—	20	517 ¹¹	1,307	—	—	1,307	49
332	1,362	319	70	212	1,331	5,196	—	—	5,196	50
—	451	24	43	115	225	945	—	—	945	51
194	—	—	16	—	—	210	—	—	210	52
24,910	36,795	9,309	9,006	10,597	27,732	145,215	995	79	146,289	53
72,886	116,148	43,752	44,223	58,487	89,322	527,691	1,565	644	529,900	54
—	—	—	—	—	—	31	—	—	31	55
—	—	—	—	28	—	31	—	—	31	56
3	—	—	263	—	—	266	—	—	266	57
7,838 ¹²	—	—	—	—	1,444 ¹³	9,283	—	—	9,283	58
477	—	160	209	—	597	1,444	—	—	1,444	59
—	—	—	49	—	109	158	—	—	158	60
534	—	—	50	—	225	809	—	—	809	61
6,749	—	—	—	—	49	6,798	—	—	6,798	62
14	—	—	—	—	—	223	—	—	223	63
107	—	—	—	—	—	107	—	—	107	64
—	—	20	25	—	45	104	—	—	104	65
15,722	—	180	596	28	2,469	19,254	—	—	19,254	66
88,608	116,148	43,932	44,819	58,515	91,791	546,945	1,565	644	549,154	67

⁹ Includes contribution towards the construction of a dam on the Conestogo River 546.

¹⁰ Consists of Lake Winnipeg and Manitoba Board 63; soil erosion and water control in the Riding and Duck Mountain watershed 124.

¹¹ Consists of Okanagan flood control project 437; Fraser River Basin Board 80.

¹² Contributions from municipalities under the Public Charities Act towards maintenance of indigents, etc.

¹³ Consists of contributions from municipalities to the hospital insurance service 1,146; tuberculosis control 298.

¹⁴ Federal tax abstention grant.

TABLE 8. Specified Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1958

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	To local governments:				
1	Shared-revenue contributions ¹	—	—	9	—
2	Subsidies	610	121	1,011	3,468
3	Grants in lieu of local taxes on provincial government property ²	7	5	—	—
4	Other	—	—	—	—
5	Sub-total items 1 to 4	617	126	1,020	3,468
	Grants-in-aid and shared-cost contributions:				
	Protection of persons and property:				
6	Corrections	—	—	—	20
7	Police protection	—	—	—	—
8	Other — Fire protection	30	2	—	—
9	— Other	—	—	—	—
	Transportation and communications:				
10	Highways, roads and bridges	157	14	—	217
	Health and social welfare:				
11	Public health	106	—	—	—
12	Medical, dental and allied services	—	—	—	—
13	Hospital care ⁴	—	—	—	—
14	Aid to aged persons (homes)	—	—	—	—
15	Aid to unemployed employables and unemployables	—	14	—	36
16	Child welfare	—	—	—	114
17	Other	—	—	—	—
	Recreational and cultural services:				
18	Parks, beaches and other recreational areas	20	—	—	—
19	Physical culture	—	—	—	—
	Education:				
20	Schools operated by local authorities ⁵	6	1,210	11,221	7,596
	Natural resources and primary industries:				
21	Lands: settlement and agriculture	—	—	—	—
22	Local government planning and development	—	—	—	85
	Other expenditure:				
23	Civil defence	—	—	27	32
24	Housing	3	—	—	—
25	Other	4	—	—	—
26	Total grants-in-aid and shared-cost contributions	320	1,240	11,248	8,100
27	Total paid to Local Governments	937	1,366	12,268	11,568
	To Government of Canada:				
28	Police services — R.C.M.P.	360	95	523	385
29	Total paid to All Governments	1,297	1,461	12,791	11,953

¹ N.S. — share of Crown land leases; Ont. — share of liquor licences; Alta. — share of gasoline tax 10,870, share of liquor fines 150.

² Does not include grants in lieu of taxes paid by provincial government enterprises.

³ Reimbursement of taxes to newly-incorporated or extended municipalities.

⁴ Excludes amounts paid directly to municipal hospital boards.

⁵ Includes grants paid directly to teachers in P.E.I., N.B. and Que.

**TABLE 8. Specified Amounts Paid to Other Governments, for Fiscal Year Ended
March 31, 1958**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	894	—	—	11,020	—	11,923	—	—	11,923	1
—	22,946	1,997	—	62	11,020	41,235	56	56	41,347	2
—	788	144	—	78	—	1,022	—	—	1,022	3
—	—	—	—	—	14 ³	14	—	—	14	4
—	24,628	2,141	—	11,160	11,034	54,194	56	56	54,306	5
—	940	—	—	—	—	960	—	—	960	6
—	187	—	—	—	—	187	—	—	187	7
936	131	—	—	—	—	1,099	—	—	1,099	8
407	10	—	—	—	—	417	—	—	417	9
4,019	51,367	2,811	4,801	4,002	320	67,708	—	59	67,767	10
30	2,011	60	195	870	246	3,518	—	—	3,518	11
—	32	86	—	—	—	118	—	—	118	12
—	—	1,332	—	2,861	—	4,193	—	—	4,193	13
—	5,346	—	5	—	4	5,355	—	—	5,355	14
—	6,688	1,220	1,695	1,142	4,119	14,914	—	19	14,933	15
—	3,001	243	—	463	602	4,423	—	—	4,423	16
—	—	13	—	—	—	13	—	—	13	17
50	350	—	—	14	—	434	—	—	434	18
—	408	—	1	—	—	409	—	—	409	19
61,140 ⁷	98,534	11,959	17,371	44,423	40,084	293,538	⁸	70 ⁹	293,608	20
155	630	237	111	150	17	1,300	—	—	1,300	21
—	54	—	—	—	—	139	—	—	139	22
—	446	—	—	66	283	854	—	—	854	23
—	—	—	—	—	—	3	—	—	3	24
86	2	55 ¹⁰	—	—	—	147	—	—	147	25
66,823	170,137	18,016	24,179	53,991	45,675	399,729	—	148	399,877	26
66,823	194,765	20,157	24,179	65,151	56,709	453,923	56	204	454,183	27
—	—	674	884	1,039	1,311	5,271	—	—	5,271	28
66,823	194,765	20,831	25,063	66,190	58,020	459,194	56	204	459,454	29

⁶ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 8,665.

⁷ Does not include expenditures by the Province to meet debt charges of various school corporations 4,731.

⁸ Local schools are operated by the Territorial Government and by religious denominations.

⁹ Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

¹⁰ Emergency flood relief.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1958¹

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Operations				
1	Gross sales	6,337	2,915 ²	31,367	21,145
2	Deduct cost of goods sold	3,640	1,864	18,259	12,360
3	Gross profit on sales	2,697	1,051	13,108	8,785
4	Deduct administrative and general expenses less miscellaneous income	567	97	1,635	1,468
5	Net income (liquor profits per tables 1 and 3)	2,130 ³	954	11,473	7,317 ³
	Reconciliation with Liquor Board operations				
	Add: Revenue excluded from above and shown on general revenue tables as:				
6	Privileges, licenses and permits	1,665	30	192	15
7	Fines and penalties	28	—	50	—
8	Confiscations	—	—	—	—
	Deduct: Expenditure excluded from item 4 and shown on expenditure tables as:				
9	Enforcement expenses	—	—	12	—
10	Other ⁴	—	—	564	—
11	Deduct: Provision for reserves (net)	—	—	—	—
12	Net profits as per Liquor Board reports	3,823	984	11,139	7,332
	Summary⁵				
13	Net profit, table 3, item 28	2,130	954	11,473	7,317
14	Sales tax, table 3, item 5	—	291	—	—
15	Privileges, licences and permits, table 3, item 18	1,665	30	285	15
16	Fines and penalties, included in table 3, item 24	28	14	50	29
17	Confiscations, included in table 3, item 31	—	—	4	—
18	Total revenue from liquor operations	3,823	1,289	11,812	7,361

¹ Figures in the published Liquor Board reports have been adjusted for purposes of interprovincial comparability. A reconciliation with these liquor reports is given in items 6 to 12.

² After deducting health tax 291 paid by purchaser. See item 14.

³ Includes commission received for collection of general sales tax.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1958¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
91,697	150,042	40,388	39,498	63,018	93,090	539,497	2,045	1,239	542,781	1
53,734	89,279	30,254	25,875	42,123	62,107	339,495	1,186	635	341,316	2
37,963	60,763	10,134	13,623	20,895	30,983	200,002	859	604	201,465	3
7,605	14,001	2,049	2,039	2,900	4,312	36,673	122	126	36,921	4
30,358 ²	46,762	8,085	11,584 ³	17,995	26,671 ³	163,329	737	478	164,544	5
13,155	20,909	2,458	57	778	394	39,653	—	35	39,688	6
—	166	—	—	—	—	244	—	—	244	7
48	—	—	4	—	—	52	—	—	52	8
1,439	—	24	8	—	226	1,709	—	—	1,709	9
—	894	—	—	—	—	1,458	—	—	1,458	10
—	823	—	—	—	—	823	—	—	823	11
42,122	66,120	10,519	11,637	18,773	26,839	199,288	737	513	200,538	12
30,358	46,762	8,085	11,584	17,995	26,671	163,329	737	478	164,544	13
1,919	—	—	—	—	—	2,210	75	—	2,285	14
13,155	21,582	2,458	57	797	428	40,472	7	35	40,514	15
198	166	95	119	255	—	954	8	—	962	16
48	—	—	4	—	—	56	—	—	56	17
45,678	68,510	10,638	11,764	19,047	27,099	207,021	827	513	208,361	18

¹ N.S. — maintenance of R.C.M.P. and prisoners committed expenses; Ont. — liquor licence revenue paid to municipalities.

² Includes revenue collected directly by provincial departments in addition to items 5 to 8 reported by the liquor boards.

CATALOGUE No.

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CANADA

FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Actual

1958

(Fiscal Year Ended March 31, 1959)



DOMINION BUREAU OF STATISTICS

DOMINION BUREAU OF STATISTICS
Public Finance and Transportation Division
Public Finance Section

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

... figures not appropriate or not applicable.

— nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Actual

1958

This report presents statistics of revenue and expenditure of the ten provincial governments and of the Yukon and Northwest Territories for the fiscal year ended March 31, 1959. A report dealing with actual direct and indirect debt of these govern-

ments as at March 31, 1959 has already been published. Both these reports are prepared from the Public Accounts of each government, supplemented where necessary by additional information received by correspondence with treasury officials.

DEVELOPMENTS IN 1958-59

To assist the provinces to meet higher expenditure requirements, an interim adjustment was made to the Federal-Provincial Tax-Sharing Arrangement Act whereby the provincial share of the federal tax on personal income was increased from 10 to 13 per cent, to be in effect for one year. This increase in the provincial share was later extended until the end of the present agreement in 1962. The provincial share of taxable corporate income and of federal succession duties collections remained unaltered at 9 and 50 per cent, respectively; the "equalization" clause continued to provide each province with a revenue yield equal to the average of the two provinces with the highest per capita yields and the "stabilization" clause assured the provinces of as much revenue as they would have received had the former tax rental agreements been still in effect. In addition, the federal government announced in January 1958 that unconditional subsidies, designated the Atlantic Provinces Assistance Grants, amounting to \$25 million, were to commence in 1958-59 with like amounts in each of the three years remaining in the arrangement; the annual payment to Newfoundland, Nova Scotia and New Brunswick was to be \$7,500,000 each and to Prince Edward Island \$2,500,000.

In June 1958, the federal royal commission appointed the previous year under the Terms of Union of Newfoundland with Canada to review the financial position of the Province made its report and recommended that Newfoundland be paid an additional annual subsidy of \$8 million, less the amount of the annual transitional grant in the fiscal years 1957-58 to 1960-61, to enable the Province "to continue public services at the levels and standards reached subsequent to the date of Union (April 1, 1949) without resorting to taxation more burdensome, having regard to capacity to pay, than that obtaining generally in the region comprising the Maritime Provinces of Nova Scotia, New Brunswick and Prince Edward Island". Under the Newfoundland Additional Grants Act, a first payment of \$13,550,000

was made in 1958-59 and consisted of \$6,600,000 for the fiscal year 1957-58 and \$6,950,000 for 1958-59. Further additional grants will be made in each of the fiscal years 1959-60 to 1961-62, inclusive.

Total revenue of all the provinces from payments under these various arrangements together with the regular subsidies and the provincial share of federal income tax on power utilities amounted to \$466,748,000 (excluding \$1,032,000 received by the Territories), showing an increase of \$84,272,000 over the previous year.

The federal Unemployment Assistance Act, 1956, as amended in 1957, provided that, effective January 1, 1958, the Government of Canada would be prepared to enter into an agreement whereby the federal contribution would be 50 per cent of all unemployment assistance given by a province or a municipality. The conditions under which payment is granted and the rates of assistance are determined by the province or municipality. Expenditures for both employable and unemployable persons may be included and the costs of maintaining persons in homes for special care, such as homes for the aged and nursing homes, are considered as shareable. Prior to this amendment, the federal contribution of 50 per cent of the costs of assistance became effective only when the number of unemployed persons exceeded 0.45 per cent of the province's population and was applicable only to this excess. All provinces except Quebec entered into agreements with the federal government and received payments in 1958-59 (Quebec has since signed an agreement).

Following enactment of the Government of Canada's Hospital Insurance and Diagnostic Services Act, 1957, federal contributions amounting to approximately half the provincial costs were authorized to be paid to the provinces in respect of programmes administered by them providing hospital insurance and laboratory and other services in aid of diagnosis. Federal participation dates from July 1, 1958, and is based on a formula including factors

related to the per capita costs of in-patient services in Canada, in the province concerned and proportionate costs of out-patient services, and the number of population of the province eligible for and entitled to insured services. The effective date of the agreements with Newfoundland, Manitoba, Saskatchewan, Alberta and British Columbia was July 1, 1958 and January 1, 1959, for Nova Scotia and Ontario.

Saskatchewan and British Columbia have had their hospital insurance plans in operation since January 1, 1947 and 1949, respectively; Alberta introduced its plan on April 1, 1958; Newfoundland and Manitoba July 1, 1958; and Nova Scotia and Ontario January 1, 1959. Newfoundland, Nova Scotia, Alberta and British Columbia include the relevant financial transactions in their ordinary accounts on a fiscal basis whereas Ontario, Manitoba and Saskatchewan treat their plans as special funds kept on a calendar year basis. Shared costs receipts from the federal government in respect of Newfoundland, Alberta and British Columbia cover a nine-month period in this report, Manitoba and Saskatchewan 6 months, and Nova Scotia 3 months. Receipts by the provinces from the Government of Canada towards the cost of these plans are included in item 16 of Table 1 and details are given in item 10 of Table 7; expenditures are included in item 21 of Tables 2 and 4.

Action was taken in 1958 to help improve the employment situation during the winter months by the announcement of the federal government's winter works assistance programme, to cover the period December 1, 1958, to April 30, 1959. Payments were made to the provinces in accordance with agreements entered into between the Government of Canada and each province taking part and provided for federal contributions of amounts not exceeding one half of the cost of labour incurred in the above-stated period on winter works projects in municipalities, as contemplated by the agreement. Claims by and payments to municipalities are channelled through the provincial governments. Winter works programmes were initiated by all provinces except Newfoundland, Prince Edward Island and Quebec in the period under review.

To encourage the provinces in the development of roads leading to resources, the federal government announced in mid-1958 that it would enter into agreements with any of the provinces for this purpose. Ontario, Manitoba, Saskatchewan, Alberta and British Columbia took advantage of this proposal in 1958-59.

Among changes in tax and licence rates by various provinces, Ontario amended its motor vehicle licence fees to apply more equitably on the basis of horsepower and number of cylinders, and the tax on diesel fuel was reduced by 1½ cents to 18½ cents per gallon. In Manitoba there was a general lowering of amusement tax rates. Quebec increased the exemptions from provincial individual income tax to \$250 for certain dependants who qualified for family allowances and to \$500 for certain dependants not so qualified; the previous exemptions were \$150 and \$400, respectively.

During 1958-59, Prince Edward Island tripled its per capita grants to municipalities. In Ontario, new assessment equalization factors were used for the first time in computing the grant to be paid to each school board; the grants formula includes a growth-need factor to give further aid to school boards contending with rapid population expansion, high debt charges and transportation costs. To give effect to recommendations of the Manitoba Royal Commission on Education, school districts were combined into larger groups for secondary school purposes only (this did not effect elementary schools, which remained under local control), these new groups being called Divisions, and greatly increased grants were provided by the Province for the Divisions themselves and for the constituent districts. Saskatchewan reduced its family hospital insurance tax under the Health Services Act to \$35 from \$45. In Alberta, after all citizen's dividends and expenses for the years 1957 and 1958 had been paid, the Citizens' Dividend Fund was closed out when all moneys lying to the Fund's credit at March 31, 1959, were transferred to the General Revenue Fund.

Revenue receipts from taxes and federal payments increased in all provinces for the year ended March 31, 1959, compared to the previous 12 month period; liquor profits (item 28, Table 3) also showed increases. However, receipts from privileges, licences and permits were down in all provinces except in Newfoundland and Prince Edward Island, where there was little change, and in Ontario and British Columbia, where revenue from this source increased (item 22, Table 3).

All provinces except Alberta and British Columbia showed substantial increases in net expenditure on highways, roads and bridges during the fiscal year ended March 31, 1959 (item 12, Table 4), totalling \$616,049,000 as against \$582,519,000 in the previous year. Alberta showed a slight decrease while British Columbia's expenditure for this purpose decreased considerably, due to reduced outlays on general highways, hard surfacing and bridges. Education expenditure was up in all provinces (item 42, Table 4), while disbursements on health and social welfare showed increases in all provinces except Saskatchewan and British Columbia (item 34, Table 4). Net debt charges increased in Prince Edward Island, Nova Scotia, New Brunswick and Ontario compared to the previous fiscal year, but declined in all the remaining provinces (item 58, Table 4).

The general revenue and expenditure tables in this report do not include the revenues and expenditures of the Montreal-Laurentian Autoroute Board, a toll authority set up by the Province of Quebec in 1957, nor of the B.C. Toll Highways and Bridges Authority, a provincial toll authority which commenced operations in 1954. The financial statements of the Montreal-Laurentian Autoroute Board were not published; however, the provincial balance sheet as at March 31, 1959, shows a loan of \$2.0 million to the Board and \$45.0 million of bonds of the Authority guaranteed by the Province. The following table shows the revenue and expenditure of the B.C. Toll Highways and Bridges Authority. It has been

prepared from statements published by the Authority, using the same classifications and methods as in the general fund statements.

B.C. TOLL HIGHWAYS AND BRIDGES AUTHORITY

Revenue and Expenditure for Fiscal Year Ended

March 31, 1959

(thousands of dollars)

Revenue:

Sales and services—tolls, etc.	3,348
Contributions from Provincial Government.	1,802
Total revenue	5,150

General expenditure:

Highways, roads and bridges	16,643
Debt charges exclusive of debt retirement ¹	911

Total gross general expenditure(exclusive of debt retirement)..... 17,554

¹ Includes interest on debt incurred re bridges in operation.

The percentage distributions shown below are based on Tables 3 and 4. They indicate the relative significance to each provincial and territorial government of the principal sources of revenue and functions of expenditure.

A comparison of the revenue table with the previous year's percentage distribution of revenue reveals several changes. It must be borne in mind that these are the proportions that each item of the individual province's revenue bear to that province's total revenue, so that a decrease in the percentage compared to the previous year does not necessarily mean that less was received from that particular source than in the previous fiscal period but merely that proportions have altered. Thus it is seen that the substantial increase in federal subsidies received by the Atlantic Provinces have caused a sharp increase in those percentages and are a significant factor causing changes in the proportions of the other items of revenue.

On the expenditure side, transportation and communications continued to account for the largest share of total net general expenditure—27.9%; in 1957-58 the percentage was 28.8. Expenditures on education increased in relative significance to 23.4% of the total, up from 22.2% in the previous year.

Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1959

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
Taxes:													
Corporations	0.5	0.6	1.0	0.9	4.5	2.2	1.5	0.4	0.8	0.9	—	—	2.2
Income—Corporations	—	—	—	—	14.7	22.3	—	—	—	—	—	—	10.4
Individuals	—	—	—	—	8.6	—	—	—	—	—	—	—	2.2
Sales:													
Motor fuel and fuel oil ...	7.5	17.6	19.4	16.3	16.1	23.6	18.7	14.3	10.6	9.7	11.7	7.2	16.7
General	12.8	—	2.2	11.2	11.3	—	—	15.3	—	28.6	—	—	8.6
All other sales taxes	0.2	5.5	0.9	2.9	6.2	1.5	0.9	0.1	0.5	1.0	4.9	—	2.4
Succession duties	—	—	—	—	4.0	5.2	—	—	—	—	—	—	2.6
Hospital insurance tax	—	—	—	—	—	—	—	7.4	—	—	—	—	0.5
All other taxes	0.4	—	0.3	0.4	0.3	1.5	—	0.1	—	2.1	6.4	0.1	0.8
Total taxes	21.4	23.7	23.8	31.7	65.7	56.3	21.1	37.6	11.9	42.3	23.0	7.3	46.4
Federal-provincial tax-sharing arrangements	27.1	34.0	36.2	31.4	9.9	14.4	43.8	24.2	19.6	21.9	22.4 ¹	37.2 ¹	18.3
Privileges, licences and permits:													
Liquor control and regulation	2.6	0.2	0.4	—	2.3	3.0	3.3	—	0.4	0.2	0.4	1.5	1.8
Motor vehicles	2.5	5.1	6.7	6.3	6.4	9.1	8.6	5.0	4.8	5.1	6.4	2.2	6.7
Natural resources	2.6	0.2	1.7	5.0	5.4	4.9	4.9	16.9	50.1	15.1	1.2	3.4	11.9
Other	0.7	1.0	0.6	0.6	1.2	1.3	1.1	1.0	0.7	0.7	2.6	0.9	1.0
Total privileges, licences and permits	8.4	6.5	9.4	11.9	15.3	18.3	17.9	22.9	56.0	21.1	10.6	8.0	21.4
Government of Canada subsidies	37.9	25.1	12.6	12.9	0.6	0.6	2.7	1.5	1.0	0.4	2.1	3.2	2.8
Liquor profits	3.7	8.1	15.5	10.5	5.7	8.3	11.5	8.8	7.9	9.0	38.8	36.2	8.0
All other revenue	1.5	2.6	2.5	1.6	2.8	2.1	3.0	5.0	3.6	5.3	3.1	8.1	3.1
Total net general revenue	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Federal tax abstention grant.

Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1959

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
General government	6.8	4.5	3.5	4.4	4.7	3.4	4.8	6.0	2.6	5.6	10.3	5.6	4.3
Protection of persons and property	5.0	2.3	3.2	2.7	5.0	6.1	5.0	5.0	5.6	4.7	0.1	0.6	5.2
Transportation and communications	22.6	46.5	37.3	36.9	26.2	31.2	32.3	23.2	26.0	19.4	28.1	3.4	27.9
Health	17.8	10.1	12.5	10.5	12.3	12.5	16.9	28.6	15.7	19.2	12.9	13.7	14.8
Social welfare	15.2	5.3	6.5	6.5	14.0	5.7	6.8	7.5	6.8	8.6	3.6	6.9	8.6
Education	23.0	12.1	20.7	15.2	22.7	25.1	23.1	20.0	28.5	21.6	38.7	57.5	23.4
Natural resources and primary industries	4.1	4.9	3.8	6.0	10.3	4.7	6.5	7.5	8.0	9.0	0.7	2.1	7.1
Debt charges (exclusive of debt retirement) ¹	3.3	8.1	8.8	9.2	2.3	4.8	-1.2	-0.2	-6.1	1.9	0.6	-	2.5
Contributions to other governments	0.5	2.4	1.2	6.8	0.1	3.4	2.8	-	7.1	4.2	3.0	3.1	2.8
All other expenditure	1.7	3.8	2.5	1.8	2.4	3.1	3.0	2.4	5.8	5.8	2.0	7.1	3.4
Net general expenditure (exclusive of debt retirement)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Negative amount indicates excess of revenue over expenditure.

The following summaries show the developments that have taken place in provincial government finance in the last five years. Figures for 1948 are also shown.

Net General Revenue
Fiscal Years Ended Nearest to December 31

Province	1948	1954	1955	1956	1957	1958
	millions of dollars					
Newfoundland	¹	33	33	37	39	62
Prince Edward Island	5	8	8	8	9	13
Nova Scotia	33	51	54	58	65	76
New Brunswick	28	51	53	57	62	71
Quebec	203	339	413	446	515	557
Ontario	220	399	432	482	595	647
Manitoba	36	57	59	66	74	77
Saskatchewan	56	100	103	122	136	141
Alberta	63	175	225	241	246	236
British Columbia	101	200	231	273	282	296
Yukon Territory .....	..	1	2	2	2	2
Northwest Territories .....	..	1	1	1	1	1
Totals	745	1,415	1,614	1,793	2,026	2,179

¹ Newfoundland became a Canadian province on April 1, 1949.

Net General Expenditure (Exclusive of Debt Retirement)
Fiscal Years Ended Nearest to December 31

Province	1948	1954	1955	1956	1957	1958
	millions of dollars					
Newfoundland	¹	39	42	44	48	62
Prince Edward Island	6	9	10	10	11	14
Nova Scotia	43	53	58	71	74	86
New Brunswick	40	51	54	59	64	71
Quebec	230	350	400	434	493	533
Ontario	235	421	489	552	657	742
Manitoba	33	48	52	63	76	98
Saskatchewan	55	96	101	110	124	137
Alberta	55	138	159	170	199	215
British Columbia	101	179	207	258	287	267
Yukon Territory .....	..	1	2	2	2	2
Northwest Territories .....	..	1	1	1	2	2
Totals	798	1,386	1,575	1,774	2,037	2,229

¹ Newfoundland became a Canadian province on April 1, 1949.

Net General Revenue by Source
Fiscal Years Ended Nearest December 31

Source	1948 ¹	1954	1955	1956	1957	1958
millions of dollars						
Taxes:						
Corporations	23	16	20	20	41	48
Income — Corporations	88	49	54	62	214	226
Individuals	—	25	30	36	41	48
Sales:						
Motor fuel and fuel oil	125	240	269	301	347	364
General	48	129	150	178	183	187
All other sales taxes	30	43	43	45	49	53
Succession duties	29	41	72	65	53	56
Hospital insurance premiums	—	8	8	8	10	10
All other taxes	20	16	19	18	17	18
Total taxes	363	567	665	733	955	1,010
Federal tax rental agreements	84	328	320	366	—	—
Federal-provincial tax-sharing arrangements	—	—	—	—	354	399
Privileges and permits:						
Liquor control and regulation	25	31	33	33	41	39
Motor vehicles	50	94	114	128	140	146
Natural resources	59	185	257	288	278	259
Other	11	17	18	20	20	23
Total privileges, licences and permits	145	327	422	469	479	467
Government of Canada subsidies	17	24	24	23	22	60
Liquor profits	103	128	139	154	165	175
All other revenue	33	41	44	48	51	68
Total net general revenue	745	1,415	1,614	1,793	2,026	2,179

¹ Excludes Newfoundland which became a Canadian province on April 1, 1949; figures for Yukon and N.W.T. are also excluded as they were not available.

Net General Expenditure by Function
Fiscal Years Ended Nearest December 31

Function	1948 ¹	1954	1955	1956	1957	1958
millions of dollars						
General government	34	56	65	70	83	95
Protection of persons and property	35	78	82	92	108	116
Transportation and communications	255	371	448	561	588	622
Health	102	235	247	262	302	330
Social Welfare	62	124	134	143	168	192
Education	142	275	333	363	453	523
Natural resources and primary industries	75	107	122	133	147	158
Debt charges (exclusive of debt retirement)	52	57	55	55	55	55
Contributions to municipalities	13	37	37	41	54	62
All other expenditure	28	46	52	54	79	76
Net general expenditure (exclusive of debt retirement)	798	1,386	1,575	1,774	2,037	2,229

¹ Excludes Newfoundland which became a Canadian province on April 1, 1949; figures for Yukon and N.W.T. are also excluded as they were not available.

SUMMARY OF CONCEPTS AND DEFINITIONS

Reports published by the Dominion Bureau of Statistics dealing with provincial government finances are designed to provide national totals and comparative statistics which are basically consistent and uniform in nature as between provinces. The provinces differ greatly in scale, organization and division of responsibilities between the provincial governments themselves and the local levels of government; their accounting methods and financial reporting practices also vary considerably. Thus figures drawn from the public accounts and other official reports must be recast in many instances for the purpose of classification in terms of standard statistical categories. It may be well to refer briefly to the resulting differences between the provincial reports and this statistical series.

The Bureau figures give wider coverage than the main financial statements of the provinces. In order to arrive at comparative revenues and expenditures, transactions of certain "special" funds or funds shown as "trust" accounts, which are not reflected in the main financial statements of provincial governments but which do embrace general government activities, are consolidated with the latter in these statistics. Deductions from revenues or expenditures are made on different scales by the various provinces and these deductions have to be dealt with as uniformly and consistently as possible to achieve the maximum degree of interprovincial comparability in the statistics presented. Similarly, in some instances it is necessary, for purposes of comparability, to include in the statistics amounts which are charged or credited to surplus or reserves in provincial accounts. The purchase and sale of

goods and services, constituting basically trading operations, and the treatment of profits or losses on operations of working capital funds are not reflected uniformly by all provinces in their main revenue and expenditure statements. These, therefore, must be adjusted to a uniform basis of treatment. Revenues from liquor control also require recasting in the statistical tables to achieve uniform presentation of the actual earnings for the year under review.

There is no standard method applied by all provinces in distinguishing between revenues and expenditures of a capital nature and those of an ordinary or current nature. With current revenues rising steadily, larger and larger amounts are being expended from provincial current accounts on the construction or acquisition of assets such as highways and public buildings. The Province of Saskatchewan no longer maintains a "capital account"; as in the federal Public Accounts, all revenues and expenditures are treated simply as "budgetary" transactions. In Ontario's Public Accounts an amount may be transferred from "capital account" expenditure to "current account" expenditure (\$54 million in 1958-59) and no functional breakdown of this transfer item is possible. For these various reasons the breakdown between "ordinary" and "capital" previously reported in the "actual" reports is no longer made. However, the total amount of expenditures financed through provincial "capital accounts" still appears on the reconciliation statement. See Table 6, item 3. The total amount of capital expenditures financed through provincial "ordinary accounts" is not available.

EXPLANATORY COMMENT

Tables 1 and 2 - Gross General Revenue and Expenditure

These tables include revenue and expenditure transactions of (a) capital account, (b) ordinary or current account including working capital fund transactions, and (c) certain trust accounts and special or administrative funds, the operations of which are accounted for separately by provincial governments but which embrace normal government functions.

In order to achieve a measure of interprovincial comparability, certain adjustments have been made to the figures shown in public accounts. Reconciliations of "general" revenue and expenditure, as defined in this report, with provincial ordinary or current accounts are to be found in Tables 5 and 6. The adjustments are explained more fully in the commentary to those tables.

As explained above, capital expenditures financed through capital account are no longer shown separately. Large capital expenditures are also made through ordinary account. The summation of "ordinary" and "capital" figures provides a more valid basis of comparison of government expenditures on the various functions.

"Privileges, licences and permits - Natural resources", Table 1, item 5, includes fish and game royalties; fishing, hunting and trapping licences; timber royalties, grazing fees, hay and wood cutting privileges; mining (including natural gas and petroleum) royalties, dues or bonuses; beach, sand and water lot leases and water power or storage leases, licences or permit fees. It also includes the income taxes on logging and mining corporations which the provinces may levy under the tax rental agreements.

Tables 3 and 4—Net General Revenue and Expenditure

For some purposes it is desirable to know the "net" cost to the provinces of the various services rendered, i.e., the amount spent thereon out of provincial funds after deducting revenues which can be specifically assigned or related to the services rendered. The "gross" presentation emphasizes the administrative burden of services and the "net" presentation emphasizes the net cost to the provincial government of the various services.

"Net general revenue" is arrived at by deducting from "gross general revenue": (a) all revenue of provincial government institutions, (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-costs contributions, and (d) all capital revenue. These revenues are then deducted from the related items of expenditure to arrive at "net general expenditure"

"Other taxes", Table 3, item 12, consists of the following:

	\$'000		\$'000
Newfoundland:		Ontario:	
Tax on Fire Insurance Premiums	185	Fire Marshal Tax	559
Public Utilities Act	46	Security Transfer Tax	2,605 ¹
Total	231	Land Transfer Tax	4,174
		Total	7,338
Nova Scotia:		Manitoba:	
Tax on Fire Insurance Premiums	32	Fire Prevention Tax	36
Public Utilities Act	61		
Total	93	Saskatchewan:	
		Fire Prevention Assessment Levy	64
New Brunswick:		Hospitalization Insurance Tax	10,474
Fire Prevention Tax on Premiums	31	Total	10,538
Insurance Act	19		
Public Utilities Act	30	Alberta:	
Total	80	Fire Prevention Tax	43
		British Columbia:	
Quebec:		Tax on Fire Insurance Premiums	52
Tax on Fire Insurance Premiums	150		
Security Transfer Tax	1,410	Yukon:	
Property Transfer Tax	84	Poll Tax	5
Total	1,644		

¹ Includes commissions of 51.

Tables 5 and 6—Reconciliation of General Revenue and Expenditure with Provincial Ordinary Revenue and Expenditure per Public Accounts

These tables are included to explain, as clearly as tabular limitations will permit, what constitutes the difference between current revenue and expenditure as presented in provincial and territorial public accounts and gross general revenue and expenditure. They also show the steps taken to arrive at net general revenue and expenditure.

In some provinces, trust accounts and special or administrative funds have been created, the revenues and expenditures of which are accounted for separately and not included in provincial current revenues and expenditures although similar items are so included by other provinces. Consequently, the revenues and expenditures of such funds have

been classified in these statistics by source and function and included in general revenue and expenditure. Certain government activities accounted for separately by all provinces are also added (e.g., Unsatisfied Judgment Funds). See Tables 5 and 6, item 2.

Tables 5 and 6, items 4 to 6, show the amounts deducted from either revenue or expenditure in the public accounts that have been added back to revenue and expenditure in these statistics. These adjustments do not affect the surplus position as shown in the public accounts; they are necessary because of variations in the extent of these deductions in the public accounts.

Sometimes transactions considered for statistical purposes to be of an "ordinary" nature are credited or charged to provincial surplus account. Expenditures may be made directly from revenue surplus appropriation account. See Table 6, item 7.

Not all provinces include in ordinary revenue the amount actually earned from the control and sale of alcoholic beverages during the fiscal year under review. See Table 5, items 7, 8 and 18.

Adjustments must be made to achieve uniformity in the treatment of working capital funds. In these statistics, the aim has been to offset actual profits for the year in question against that function of expenditure most closely related to the function of the fund. Conversely, working capital fund losses are reflected as an addition to that function of expenditure most closely related to the function of the fund. The ultimate effect is to eliminate working capital funds entirely from the gross revenue and to incorporate the net result of all working capital fund operations in the gross general expenditure of the province. To achieve this objective a number of adjustments are required to deal with the various methods applied in the public accounts. These adjustments are dealt with on Tables 5 and 6 under a number of headings. On Table 5, see items 14 and 15; on Table 6, see items 13, 14 and 19.

In order to achieve interprovincial comparability, tax-sharing arrangement revenue has been adjusted to agree with the payments made by the Government of Canada as appearing in the federal Public Accounts. See Table 5, item 9.

Under an amendment to the 1952 tax rental agreements, the Government of Canada made advances to five provinces (Newfoundland, Prince Edward Island, New Brunswick, Manitoba and Saskatchewan) which received less revenue than anticipated as a result of revisions in population estimates. These advances are being repaid in the years 1957-58 to 1961-62 as deductions from the payments under the 1957 agreements. In these statistics these loan transactions are excluded entirely from revenue and expenditure. Adjustments were required for Prince Edward Island, New Brunswick and Saskatchewan. See Table 5, item 9, and Table 6, item 18.

Thirdly, provinces sometimes set aside portions of their tax rental agreement receipts into a deferred revenue reserve and bring them into revenue at a later date. Transactions of this nature had to be eliminated in Quebec and Manitoba and are included in item 19 of Table 5.

An attempt has been made to apply a uniform approach to refunds. Accordingly, a number of items included in public accounts as revenue or expenditure have been looked upon as refunds of current year's expenditure or refunds of current year's revenue and therefore deducted. See Table 5, items 11 and 12, and Table 6, items 10 and 11.

Sinking fund earnings are not considered to be part of general revenue and therefore, where these have been included in provincial ordinary revenue, they have been deducted. See Table 5, item 13.

When special funds are consolidated with provincial ordinary or income accounts, it is necessary to eliminate interfund transactions. There may also be transfers between current and capital account and from one vote to another which must be eliminated. See Tables 5 and 6 under "interfund eliminations".

A list of those special funds and trust accounts which have been included in "general" revenue and expenditure follows.

Newfoundland:

- Board of Commissioners of Public Utilities
- Co-operative Development Loan Board
- Farm Development Loan Board
- Fisheries Assistance Fund
- Fisheries Development Authority
- Fisheries Loan Board
- Industrial Development Loan Board
- Property Loss Reserve Fund
- Public Libraries Board
- Unsatisfied Judgment Fund

Prince Edward Island:

- Fishermen's Loan Board
- Insurance Reserve Fund
- Provincial Sanatorium Commission
- Unsatisfied Judgment Fund

Nova Scotia:

- Canso Bridge Fund
- Community Pastures Board
- Public Utilities Commission
- Research Endowment Fund
- Research Foundation
- Special Reserve Account
- Unsatisfied Judgment Fund
- Yarmouth-New England Ferry Fund

New Brunswick:

- Board of Commissioners of Public Utilities
- Crown Land Sinking Fund
- Fire Prevention Act, 1943
- Government House Trust Fund
- Provision for Matching Grants and Guarantees
- Unsatisfied Judgment Fund
- Verna MacDonald Bequest

Quebec:

- District Court Houses
- Minimum Wage Commission

Ontario:

Highway Construction Account
Housing Corporation Limited
Niagara Parks Commission
Ontario Junior Farmer Establishment Loan Corporation
Ontario Municipal Improvement Corporation
Ontario—St. Lawrence Development Commission
Unsatisfied Judgment Fund

Manitoba:

Co-operative Promotion Board
Cream Grader's Account
Department of Health and Public Welfare
Hospital Construction Grants
Fire Insurance Reserve Fund
Fire Prevention Fund
Horned Cattle Purchase Act
Hospital Services Fund
Land Titles Assurance Fund
Milk Control Board
Reserve for War and Post-War Emergencies
Unsatisfied Judgment Fund

Saskatchewan:

Government Finance Office
Horned Cattle Purchases Trust Account

Saskatchewan — Concluded:

Industrial Development Fund
Land Titles Assurance Fund
Milk Control Board
Saskatchewan Agricultural Research Foundation
Saskatchewan Hospitalization Fund
Saskatchewan Research Council
School Lands Fund

Alberta:

Citizens' Dividend Fund
Horned Cattle Purchases Act Trust Account
Oil and Gas Conservation Board
Registrars' Assurance Fund
Wheat Board Monies Trust Account

British Columbia:

Beef Cattle Producers' Assistance Fund
Conservation Fund
Dog Tax Fund
Grazing Range Improvement Fund
Industrial Development Fund
Land Registry Assurance Fund
Scaling Fund
University Endowment Lands Administration Account

Table 7—Specified Amounts Received from Other Governments

The overall total shown for each province on this table is the sum of items 2 and 19 of Table 1.

Items 1 to 3 are not related to any specific provincial government expenditure. In contrast to grants-in-aid and shared-cost contributions they remain in net general revenue.

Grants-in-aid and shared-cost contributions (items 5 to 54) are amounts paid by the Government of Canada to assist provincial governments in meeting costs of specific projects over which the latter have jurisdiction. These amounts appear in gross general revenue and are offset against the related expenditure in arriving at net general expenditure.

The items are grouped according to the function of the provincial government expenditure to which they are related. To the extent that the information was available, the items also have been described in terms of the programmes outlined in the expenditure statements of the Public Accounts of the Government of Canada.

Grants to universities (item 38) include only those payments to provincial institutions of which the revenues and expenditures are included in their

entirety in general fund revenues and expenditures, i.e., it excludes grants paid directly to provincial universities, such as the Universities of Toronto, Manitoba, Saskatchewan, Alberta and British Columbia.

The amounts received from local governments (items 57 to 67) are shared-cost contributions and are treated in the same manner as the Government of Canada grants-in-aid and shared-cost contributions, i.e., they are offset against gross general expenditure in arriving at net general expenditure.

Excluded from this table are amounts received from other governments for direct services available to all who wish to benefit from them. These items appear in Tables 1 and 3 in "Sales and services". Also excluded from this table are reimbursements for certain services rendered to another government, if the paying government is responsible for providing the services thus rendered; the amounts so received are treated as refunds of current year's expenditure and offset against the pertinent expenditure as an adjustment before arriving at gross ordinary revenue and expenditure. They are included in item 11 on Table 5 and item 10 on Table 6.

Table 8 - Specified Amounts Paid to Other Governments

The term "local governments" refers to all municipal or special regional governments (e.g., the governments of cities, towns, villages, counties, townships, rural districts, local improvement districts, special areas, and drainage and dyking districts) as well as to school boards of a public nature.

Shared-revenue contributions (item 1). These are specific portions of certain provincial revenues paid to local governments. They may be in the nature of unconditional subsidies or they may be ear-marked as grants-in-aid of specified municipal projects. In the year under review there were no "strings attached" to the shared-revenue payments.

Subsidies (item 2). These are unconditional grants to local governments not based on a share of specific provincial revenue.

Grants-in-aid and shared-cost contributions (items 6 to 26). These are classified in the main expenditure tables according to the nature of the local government expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and communications - Highways, roads and bridges". These grants-in-aid and shared-cost contributions are gross expenditures by the provinces, i.e., they include any amounts received from the Government of Canada and passed on to local governments.

Table 9 - Provincial Revenue from Liquor Operations

This table shows the calculation of liquor profits as shown in general revenue (Table 1, item 20). It also reconciles these totals with the profits reported by the liquor boards or commissions. Then the total provincial revenue derived from what may be described as "liquor control" is summarized.

It should be noted that item 1, "Gross sales", represents only sales by the liquor boards or commissions. In certain provinces beer and wine are also sold directly by breweries and wineries. See "Control and Sale of Alcoholic Beverages in Canada", published by this Division, for a more detailed analysis of liquor transactions.

December 8, 1960.

STATISTICAL TABLES

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1959¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Taxes ²	13,363	2,974	18,018	22,515
2	Federal-provincial tax-sharing arrangements ²	16,892	4,277	27,399	22,264
Privileges, licences and permits:					
3	Liquor control and regulation	1,652	30	276	16
4	Motor vehicles	1,575	647	5,082	4,433
5	Natural resources	1,593	23	1,286	3,567
6	Other	449	126	503	433
7	Total privileges, licences and permits	5,269	826	7,147	8,449
8	Sales and services	2,012	544	3,731	1,378
9	Fines and penalties	268	44	256	195
Interest, discount, premium and exchange: ⁴					
10	Interest	575	53	2,561	2,846
11	Profit on foreign exchange	—	—	39	52
12	Other	300 ⁵	2	89	—
13	Total interest, discount, premium and exchange	875	55	2,689	2,898
Other Governments:					
Government of Canada:					
14	Share of income tax on power utilities	286	49	260	202
15	Subsidies	23,669 ⁷	3,157 ⁸	9,557 ⁸	9,179 ⁸
16	Contributions ⁹	14,691	1,959	12,768	16,427
17	Total Government of Canada	38,646	5,165	22,585	25,808
18	Municipalities — Contributions ⁹	14	2	229	31
19	Total other governments	38,660	5,167	22,814	25,839
Government enterprises:					
20	Liquor profits	2,281	1,018	11,743	7,465
21	Other ¹⁰	—	—	—	—
22	Total government enterprises	2,281	1,018	11,743	7,465
23	Other revenue	24	19	12	62
24	Sub-totals	79,644	14,924	93,809	91,065
Non-revenue and surplus receipts:					
25	Refunds of previous years' expenditure	88	5	10	10
26	Repayment of advances credited to revenue	13	11	—	—
27	Other	—	—	—	—
28	Total non-revenue and surplus receipts	101	16	10	10
29	Total gross general revenue	79,745	14,940	93,819	91,075
30	Population (000's) ¹¹	438	100	710	577
31	Gross general revenue per capita (\$)	182	149	132	158

¹ Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and Table 5.

² See Table 3 for breakdown.

³ Federal tax abatement grant.

⁴ Excludes net sinking fund earnings as follows: Nfld. 289; P.E.I. 187; N.S. 1,652; N.B. 2,299; Que. 5,197; Ont. 3,304; Man. 1,165 (reserve for debt retirement); Sask. 897; Alta. nil; B.C. 3,194.

⁵ Gain on sale of shares.

⁶ Includes guarantee fees 94 (receipts by the Province of a portion of the interest paid to banks on industrial bonds guaranteed by the Province and purchased and held by the banks).

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1959¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
365,793	364,524	16,168	53,220	28,096	124,952	1,009,623	433	103	1,010,159	1
55,004	93,322	33,577	34,261	46,341	64,816	398,153	422 ³	525 ³	399,100	2
12,989	19,538	2,554	23	863	442	38,383	8	21	38,412	3
35,505	58,981	6,577	6,998	11,474	14,984	146,256	121	31	146,408	4
29,848	31,619	3,730	23,945	118,320	44,768	258,699	23	48	258,770	5
7,062	8,297	815	1,414	1,758	2,118	22,975	48	13	23,036	6
85,404	118,435	13,676	32,380	132,415	62,312	466,313	200	113	466,626	7
7,771	18,324	2,613	3,987	6,182	9,044	55,586	220	34	55,840	8
1,091	2,598	328	691	1,206	696	7,373	12	10	7,395	9
4,272	19,850	9,868	12,223	13,813	1,621	67,682	13	—	67,695	10
50	82	—	—	—	36	259	—	—	259	11
—	14	—	308 ⁶	140	1	854	—	—	854	12
4,322	19,946	9,868	12,531	13,953	1,658	68,795	13	—	68,808	13
2,281	1,590	47	96	2,216	1,456	8,483	—	—	8,483	14
3,242	3,641	2,032	2,080	2,274	1,281	60,112	40	45	60,197	15
35,637	56,027	14,767	16,528	20,654	41,842	231,300	183	168	231,651	16
41,160	61,258	16,846	18,704	25,144	44,579	299,895	223	213	300,331	17
13,069	6	216	453	3,007	2,045	19,072	—	—	19,072	18
54,229	61,264	17,062	19,157	28,151	46,624	318,967	223	213	319,403	19
31,490	53,444	8,817	12,429	18,711	26,697	174,095	731	512	175,338	20
2,800	—	—	2,702	246	—	5,748	—	—	5,748	21
34,290	53,444	8,817	15,131	18,957	26,697	179,843	731	512	181,086	22
2,342	226	92	165	248	346	3,536	2	38	3,576	23
610,246	732,083	102,201	171,523	275,549	337,145	2,508,189	2,256	1,548	2,511,993	24
696	223	275	93	191	3,571	5,162	33	7	5,202	25
—	—	45	162	201	3,347	3,779	—	25	3,804	26
—	—	—	85	—	—	85	—	—	85	27
696	223	320	340	392	6,918	9,026	33	32	9,091	28
610,942	732,306	102,521	171,863	275,941	344,063	2,517,215	2,289	1,580	2,521,084	29
4,884	5,803	870	888	1,201	1,544	17,015	13	20	17,048	30
125	126	118	194	230	223	148	176	79	148	31

⁷ Consists of transitional grant 1,050, Atlantic Provinces Adjustment Grant 7,500, additional subsidy for 1957-58 and 1958-59, 13,550, and annual statutory subsidies, 1,569.

⁸ Includes Atlantic Provinces Adjustment Grant: P.E.I. 2,500; N.S. 7,500; N.B. 7,500.

⁹ See Table 7 for breakdown of the functions of expenditure towards which the contributions were made.

¹⁰ Que.—Contributions from Hydro-Electric Commission; Sask.—Profits of various crown corporations; Alta.—Treasury Branches net profit.

¹¹ Population at June 1, 1958, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1959

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative ¹	3,847	552	2,703	2,699
2	Legislative	323	90	322	412
3	Research, planning and statistics	—	—	—	—
4	Total general government	4,170	642	3,025	3,111
Protection of persons and property:					
5	Law enforcement	453	78	442	346
Corrections:					
6	Juvenile delinquents	115	8	349	138
7	Other offenders	415	60	11	210
8	Police protection	1,348	71	601	468
9	Other	782	110	1,394	811
10	Total protection of persons and property	3,113	327	2,797	1,973
Transportation and communications:					
11	Airways	31	—	—	—
12	Highways, roads and bridges	18,717	7,484	34,929 ²	36,426
13	Railways	—	—	—	—
14	Telephone, telegraph and wireless	—	—	26	—
15	Waterways	102	56	2,286 ³	595
16	Other	—	5	18	—
17	Total transportation and communications	18,850	7,545	37,259	37,021
Health and social welfare:					
Health:					
18	General health	248	67	144	366
19	Public health	1,516	553	2,443	2,145
20	Medical, dental and allied services	1,200	39	181	87
21	Hospital care	13,526	1,439	14,119	7,257
22	Total health	16,490	2,098	16,887	9,855
Social welfare:					
23	Aid to aged persons	3,674	612	3,400	3,886
24	Aid to blind persons	287	60	516	487
25	Aid to unemployed employables and unemployables ⁴	9,356	418	1,894	1,281
26	Mothers' allowances	—	129	1,967	1,364
27	Child welfare	449	65	606	210
28	Labour	81	1	144	208
29	Other social welfare	795	61	84	85
30	Total social welfare	14,642	1,346	8,611	7,521
31	Total health and social welfare	31,132	3,444	25,498	17,376
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries	179	39	313	130
33	Parks, beaches and other recreational areas	157	24	90	120
34	Physical culture	10	9	41	33
35	Other	4	2	35	7
36	Total recreational and cultural services	350	74	479	290
Education:					
37	Schools operated by local authorities	12,842 ⁶	1,339	13,675	8,834
38	Universities, colleges, and other schools	1,090	440	2,870	1,925
39	Education of the handicapped	105	14	134	79
40	Superannuation and pensions	-19 ¹⁰	3	1,483	78
41	Other	523	61	621	218
42	Total education	14,541	1,857	18,783	11,134

See footnotes at end of table.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1959

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
23,213	23,991	3,870	7,777	5,131	13,086	86,869	197	96	87,162	1
1,887	1,223	845	450	392	1,786	7,730	24	13	7,767	2
—	280	—	84	62	130	556	—	—	556	3
25,100	25,494	4,715	8,311	5,585	15,002	95,155	221	109	95,485	4
8,382	5,280	1,019	1,959	2,078	1,714	21,751	2	—	21,753	5
72	2,721	540	209	1,393	1,213	6,758	—	—	6,758	6
2,353	14,846	998	984	2,937	5,015	27,829	—	—	27,829	7
9,351	12,762	778	937	1,279	1,778	29,373	—	—	29,373	8
6,793	13,040	1,611	2,778	4,680	3,013	35,012	—	12	35,024	9
26,951	48,649	4,946	6,867	12,367	12,733	120,723	2	12	120,737	10
5	—	—	5	—	—	41	—	—	41	11
139,078	248,572	33,705	32,673	58,499	61,760	671,843	604	65	672,512	12
—	—	—	—	—	59	59	—	—	59	13
—	—	—	—	—	—	26	—	—	26	14
468	—	40	296	366	1,647	5,856	—	—	5,856	15
—	—	7	—	—	—	30	—	—	30	16
139,551	248,572	33,752	32,974	58,865	63,466	677,855	604	65	678,524	17
2,270	2,369	558	573	358	917	7,870	13	8	7,891	18
14,135	13,344	3,027	5,098	4,513	5,820	52,594	90	104	52,788	19
1,585	2,192	392	2,370	1,464	3,355	12,865	3	5	12,873	20
67,703	90,783	20,826	42,580	43,083	60,955	362,271	206	206	362,683	21
85,693	108,688	24,803	50,621	49,418	71,047	435,600	312	323	436,235	22
22,874	20,112	3,476	5,804	8,347	14,609	86,794	28	80	86,902	23
2,158	1,301	311	322	391	554	6,387	4	17	6,408	24
16,781	20,494	4,015	3,663	4,763	14,208	76,873	39	27	76,939	25
18,991	11,033	1,325	2,030	1,818	122	38,779	—	—	38,779	26
13,209	5,498	872	1,020	1,641	2,413	25,983	24	20	26,027	27
3,340	1,571	375	241	413	451	6,825	—	—	6,825	28
24,508	2,413	587	1,804	1,072	1,423	32,832	—	46	32,878	29
101,861	62,422	10,961	14,884	18,445	33,780	274,473	95	190	274,758	30
187,554	171,110	35,764	65,505	67,863	104,827	710,073	407	513	710,993	31
595	1,359	86	411	125	442	3,679	1	2	3,682	32
882	10,188	751	360	719	2,198	15,489	2	—	15,491	33
19	618	9	101	—	96	936	—	4	940	34
373	401	6	130	852 ⁵	178	1,988	—	2	1,990	35
1,869	12,566	852	1,002	1,696	2,914	22,092	3	8	22,103	36
74,702 ⁷	133,222	15,739	26,550	50,807	46,301	379,011	1,172 ⁸	1,150 ⁹	381,333	37
42,986	41,283	5,933	4,555	11,046	7,716	119,844	—	—	119,844	38
285	3,745	123	348	669	411	5,913	—	—	5,913	39
273	11,774	439	743	2	3,349	18,125	—	—	18,125	40
3,792	1,567	966	757	619	872	9,996	—	14	10,010	41
122,038	191,591	23,200	27,953	63,143	58,649	532,889	1,172	1,164	535,225	42

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1959 - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
43	Natural resources and primary industries:				
44	Fish and game	851	53	192	316
45	Forests	760	89	1,186	2,476
46	Lands: settlement and agriculture	735	642	1,382	1,605
47	Minerals and mines	179	2	576	157
48	Water resources	111	—	6	25
48	Other	128	46	136	180
49	Total natural resources and primary industries	2,764	832	3,478	4,759
50	Trade and industrial development	347	134	805	668
51	Local government planning and development	214	5	95	156
52	Debt charges:				
53	Commission on bond or debenture sales and other management charges	275	2	26	20
54	Discount (or amount amortized) on provincial bond sales	—	116	429	246
55	Interest	2,618	1,097	9,860	9,164
56	Loss on foreign exchange	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	13	—
57	Total debt charges exclusive of debt retirement ¹¹ ..	2,893	1,215	10,328	9,430
58	Contributions to other governments ¹²	295	350	1,033	4,839
59	Contributions to government enterprises ¹³	102	—	369	25
60	Other expenditure:				
61	Civil defence	54	1	86	64
62	Housing	49	—	39	—
62	Other	20	318 ¹⁴	252 ¹⁵	75
63	Total other expenditure	123	319	377	139
64	Sub-totals	78,894	16,744	104,326	90,921
65	Non-expense and surplus payments:				
66	Advances charged to revenue	—	12	—	—
67	Refunds of previous years' revenue	—	4	—	—
67	Other	—	—	77	75
68	Total non-expense and surplus payments	—	16	77	75
69	Total gross general expenditure exclusive of debt retirement ¹¹	78,894	16,760	104,403	90,996
70	Population (000's) ²³	438	100	710	577
71	Gross general expenditure exclusive of debt retirement per capita (\$)	180	168	147	158

¹ Includes expenditures on public buildings serving a number of functions.

² Includes 4,857 payable to the Government of Canada, being the Province's share of the cost of constructing the Canso Causeway.

³ Includes 1,500 paid to the Government of Canada, being the Province's share of the cost of constructing the Yarmouth-Bar Harbour ferry.

⁴ Includes expenditures on permanent total disability pensions.

⁵ Includes expenditures re provincial auditoriums at Edmonton and Calgary 637.

⁶ Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

⁷ Includes 4,403 in respect of debt charges of various school commissions; bonds issued by the Quebec Municipal Commission to discharge school liabilities are included in the report *Direct and Indirect Debt* as indirect debt.

⁸ Consists of expenditures on public schools operated by the Territorial Government and grants to denominational schools.

⁹ Includes 969 paid to federal government day schools for pupils other than Indians and Eskimos; 104 grants to local school districts; and 53 paid to denominational and private schools.

¹⁰ Excess of teachers' pension contributions over payments of pensions, etc., to teachers.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1959 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
8,056	2,952	800	494	587	1,091	15,392	14	40	15,446	43
8,096	18,780	1,503	919	5,897	18,050	57,756	—	—	57,756	44
29,506	8,842	3,368	5,725	7,116	4,113	63,034	—	—	63,034	45
4,060	1,164	294	1,460	3,498	2,114	13,504	—	—	13,504	46
6,097	1,091	446	14	218	713	8,721	—	—	8,721	47
—	3,558	501	2,009	507	326	7,391	—	—	7,391	48
55,815	36,387	6,912	10,621	17,823	26,407	165,798	14	40	165,852	49
3,926	2,791	700	1,007	691	764	11,833	—	—	11,833	50
619	1,066	328	765	1,314	358	4,920	13	121	5,054	51
47	126	68	17	9	5	595	—	—	595	52
652	1,330	696	—	—	115	3,584	—	—	3,584	53
15,879	53,680	7,954	12,234	776	6,647	119,909	26	—	119,935	54
—	31	—	—	—	—	31	—	—	31	55
—	—	—	1	—	—	14	—	—	14	56
16,578	55,167	8,718	12,252	785	6,767	124,133	26	—	124,159	57
500	25,336	2,711	—	15,219	11,062	61,345	64	61	61,470	58
—	1,454	775	—	—	1,802	4,527	—	—	4,527	59
—	739	107	91	452	426	2,020	—	—	2,020	60
4,609	295	—	27	—	234	5,253	—	—	5,253	61
1,285 ¹⁶	1,091 ¹⁷	140 ¹⁸	67	8,286 ¹⁹	8,340 ²⁰	19,874	26	1	19,901	62
5,894	2,125	247	185	8,738	9,000	27,147	26	1	27,174	63
586,395	822,308	123,620	167,442	254,089	313,751	2,558,490	2,552	2,094	2,563,136	64
—	—	50	65	196	1,084	1,407	—	8	1,415	65
—	4,610 ²¹	99	425	316	—	5,454	—	—	5,454	66
850 ²²	257	—	35	—	90	1,384	—	—	1,384	67
850	4,867	149	525	512	1,174	8,245	—	8	8,253	68
587,245	827,175	123,769	167,967	254,601	314,925	2,568,735	2,552	2,102	2,573,389	69
4,884	5,803	870	888	1,201	1,544	17,015	13	20	17,048	70
120	143	142	189	212	204	151	196	105	151	71

¹¹ For data on debt retirement see Table 6, item 12.

¹² See Table 8, items 1 to 4, for breakdown.

¹³ Consists of: Nfld. — Jubilee Guilds 30 and Northern Labrador Affairs (net) 72; N.S. — Power Commission re rural electrification and investigation; N.B. — Power Commission re rural electrification; Ont. — Hydro Electric Power Commission bonus re rural lines; Man. — Power Commission Extension Account; B.C. — Toll Highways and Bridges Authority.

¹⁴ Includes rural electrification 305.

¹⁵ Includes winter works payments to municipalities 100 and bi-centenary celebrations re responsible government 69.

¹⁶ Includes rural electrification bureau 427 and assistance to disaster victims 496.

¹⁷ Includes payments to municipalities for special work projects 889.

¹⁸ Includes Royal Commission on flood-cost benefit 82.

¹⁹ Includes dividends paid from the Citizens' Dividend Fund 8,207.

²⁰ Includes home-owners' subsidy 7,062 and centennial celebrations 1,128.

²¹ Includes repayment to the Government of Canada under the 1952 Tax Rental Agreement 4,567.

²² Transfer to reserve for doubtful accounts.

²³ Population at June 1, 1958, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1959¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Taxes:				
1	Corporations ²	284	77	785	615
2	Income:				
3	Corporations	—	—	—	—
4	Individuals	—	—	105	189
5	Property	—	—	—	—
6	Sales: ⁴				
6	Alcoholic beverages	⁵	315	—	⁵
7	Amusements and admissions	120	78	405	361
8	Motor fuel and fuel oil	4,695	2,214	14,698	11,602
9	Tobacco	⁵	290	—	1,725
10	General	8,033	—	1,662	7,942
11	Other commodities and services ⁶	—	—	269	—
12	Succession duties	—	—	¹³	¹³
13	Other ⁷	231	—	93	80
13	Total taxes	13,363	2,974	18,018	22,515
14	Federal-provincial tax-sharing arrangements:				
15	Tax rental agreements	4,737	785	11,824	13,613
16	Tax equalization	12,155	3,074	15,575	8,651
17	Revenue stabilization	—	418	—	—
17	Total tax-sharing arrangements	16,892	4,277	27,399	22,264
18	Privileges, licences, and permits:				
19	Liquor control and regulation	1,652	30	276	16
20	Motor vehicles	1,575	647	5,082	4,433
21	Natural resources	1,593	23	1,286	3,567
22	Other	449	123	503	433
22	Total privileges, licences, and permits	5,269	823	7,147	8,449
23	Sales and services	228	192	1,350	666
24	Fines and penalties⁹	268	44	256	195
25	Government of Canada:				
26	Share of income tax on power utilities	286	49	260	202
27	Subsidies	23,669 ¹⁰	3,157 ¹¹	9,557 ¹¹	9,179 ¹¹
27	Total Government of Canada	23,955	3,206	9,817	9,381
28	Government enterprises:				
29	Liquor profits	2,281	1,018	11,743	7,465
30	Other ¹²	—	—	—	—
30	Total government enterprises	2,281	1,018	11,743	7,465
31	Other revenue	24	18	12	62
32	Sub-totals	62,280	12,552	75,742	70,997
33	Non-revenue and surplus receipts:				
34	Refunds of previous years' expenditure	88	5	10	10
35	Repayment of advances credited to revenue	13	11	—	—
36	Other	—	—	—	—
36	Total non-revenue and surplus receipts	101	16	10	10
37	Total net general revenue	62,381	12,568	75,752	71,007
38	Population (000's) ¹³	438	100	710	577
39	Net general revenue per capita (\$)	142	126	107	123

¹ Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and Table 5 for explanation of difference between this table and Table 1.

² Consists of tax on premium income of insurance companies except in Ontario and Quebec, where figures also include Other Corporation Taxes of 2,610 and 16,374, respectively.

³ Collection of arrears.

⁴ Commissions on tax collections allowed to gasoline agents have been added back to motor fuel and fuel oil tax revenue and to general government expenditure as follows: Nfld. (shown gross in Public Accounts); P.E.I. 27; N.S. 86; N.B. 162; Que. 789; Ont. 1,340; Man. 212; Sask. 317; Alta. 629; B.C. 414. Commissions on general and other sales tax collections have also been added back as follows: Nfld. (shown gross in Public Accounts); P.E.I. 23; N.S. 46; N.B. 379; Que. 3,425; Ont. 275; Man. 9; Sask. 859; Alta. 53; B.C. 2,597.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1959¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
25,313	14,360	1,125	642	1,837	2,568	47,656	—	—	47,656	1
81,720	144,430	—	—	—	—	226,150	—	—	226,150	2
47,773	—	—	—	—	—	47,773	—	—	47,773	3
—	2,200	—	25 ³	—	6,100	8,619	116	2	8,737	4
1,979 ¹	— ⁵	—	5	—	5	2,294	74	—	2,368	5
6,419	9,907 ⁶	667	103	1,066	2,899	22,025	18	—	22,043	6
89,577	152,771 ⁷	14,339	20,241	25,098	28,845	364,080	220	101	364,401	7
20,233	— ⁸	—	—	—	—	22,248	—	—	22,248	8
62,941	— ⁹	—	21,667	—	84,488	186,733	—	—	186,733	9
5,924	— ¹⁰	—	—	—	—	6,193	—	—	6,193	10
22,270	33,518	1 ³	4 ³	2 ³	—	55,797	—	—	55,797	11
1,644	7,338	36	10,538	43	52	20,055	5	—	20,060	12
365,793	364,524	16,168	53,220	28,096	124,952	1,009,623	433	103	1,010,159	13
—	93,322	20,688	14,399	38,350	51,321	249,039	...	...	249,039	14
55,004	—	12,889	19,862	7,991	8,237	143,438	...	...	143,438	15
—	—	—	—	—	5,258	5,676	...	...	5,676	16
55,004	93,322	33,577	34,261	46,341	64,816	398,153	422 ⁸	525 ⁸	399,100	17
12,989	19,538	2,554	23	863	442	38,383	8	21	38,412	18
35,505	58,981	6,577	6,998	11,474	14,984	146,256	121	31	146,408	19
29,848	31,619	3,730	23,945	118,320	44,768	258,699	23	48	258,770	20
7,062	8,295	815	1,414	1,691	2,051	22,836	48	13	22,897	21
85,404	118,433	13,676	32,380	132,348	62,245	466,174	200	113	466,487	22
6,580	9,066	1,516	3,050	4,292	6,317	33,257	12	34	33,303	23
1,091	2,598	328	691	1,206	696	7,373	12	10	7,395	24
2,281	1,590	47	96	2,216	1,456	8,483	—	—	8,483	25
3,242	3,641	2,032	2,080	2,274	1,281	60,112	40	45	60,197	26
5,523	5,231	2,079	2,176	4,490	2,737	68,595	40	45	68,680	27
31,490	53,444	8,817	12,429	18,711	26,697	174,095	731	512	175,338	28
2,800	—	—	2,702	246	—	5,748	—	—	5,748	29
34,290	53,444	8,817	15,131	18,957	26,697	179,843	731	512	181,086	30
2,342	226	92	165	248	344	3,533	2	38	3,573	31
556,027	646,844	76,253	141,074	235,978	288,804	2,166,551	1,852	1,380	2,169,783	32
696	223	275	88	191	3,571	5,157	33	7	5,197	33
—	—	45	162	201	3,347	3,779	—	25	3,804	34
—	—	—	85	—	—	85	—	—	85	35
696	223	320	335	392	6,918	9,021	33	32	9,086	36
556,723	647,067	76,573	141,409	236,370	295,722	2,175,572	1,885	1,412	2,178,869	37
4,884	5,803	870	888	1,201	1,544	17,015	13	20	17,048	38
114	112	88	159	197	192	128	145	71	128	39

⁵ Taxed under the general sales tax, item 9.

⁶ N.S. — Long Distance Telephone Tax; Que. — Hospital Tax on meals.

⁷ For breakdown see Explanatory Comment to Table 3.

⁸ Federal tax abstention grant.

⁹ Includes liquor fines. See Table 9, item 16.

¹⁰ See Table 1, footnote 7.

¹¹ See Table 1, footnote 8.

¹² For breakdown see Table 1, footnote 10.

¹³ Population at June 1, 1958, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1959

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	General government:				
2	Executive and administrative ¹	3,847	552	2,703	2,699
3	Legislative	323	90	322	412
3	Research, planning and statistics.....	—	—	—	—
4	Total general government	4,170	642	3,025	3,111
5	Protection of persons and property:				
5	Law enforcement	453	78	442	315
6	Corrections:				
6	Juvenile delinquents	110	8	308	123
7	Other	406	60	11	207
8	Police protection	1,348	71	601	468
9	Other	768	110	1,394	811
10	Total protection of persons and property	3,085	327	2,756	1,924
11	Transportation and communications:				
11	Airways	31	—	—	—
12	Highways, roads and bridges	13,764	6,632	29,894 ²	25,568
13	Railways	—	—	26	—
14	Telephone, telegraph and wireless	—	—	26	—
15	Waterways	102	56	2,286 ³	595
16	Other	—	5	18	—
17	Total transportation and communications	13,897	6,693	32,224	26,163
18	Health and social welfare:				
18	Health:				
18	General health	229	64	77	345
19	Public health	730	273	931	921
20	Medical, dental and allied services	1,185	25	149	41
21	Hospital care	8,829	1,087	9,604	6,157
22	Total health	10,973	1,449	10,761	7,464
23	Social welfare:				
23	Aid to aged persons	1,910	327	1,780	2,052
24	Aid to blind persons	87	17	139	129
25	Aid to unemployed employables and unemployables ⁴	6,013	174	940	558
26	Mothers' allowances	—	129	1,967	1,364
27	Child welfare	441	65	606	210
28	Labour	81	1	144	208
29	Other social welfare	795	57	72	70
30	Total social welfare	9,327	770	5,648	4,591
31	Total health and social welfare	20,300	2,219	16,409	12,055
32	Recreational and cultural services:				
32	Archives, art galleries, museums and libraries	179	39	313	130
33	Parks, beaches and other recreational areas	103	22	66	73
34	Physical culture	10	9	41	33
35	Other	4	2	35	7
36	Total recreational and cultural services	296	72	455	243
37	Education:				
37	Schools operated by local authorities	12,655 ⁶	1,339	13,675	8,696
38	Universities, colleges and other schools	898	318	1,948	1,714
39	Education of the handicapped	105	14	134	79
40	Superannuation and pensions	— ¹⁰	3	1,483	78
41	Other	523	61	618	218
42	Total education	14,162	1,735	17,858	10,785

See footnotes at end of table.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1959

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
23,213	23,991	3,870	7,777	5,131	13,045	86,828	197	96	87,121	1
1,887	1,223	845	450	392	1,786	7,730	24	13	7,767	2
—	280	—	84	62	130	556	—	—	556	3
25,100	25,494	4,715	8,311	5,585	14,961	95,114	221	109	95,444	4
8,382	5,280	1,019	1,959	2,078	1,714	21,720	2	—	21,722	5
72	2,489	528	202	1,295	1,203	6,338	—	—	6,338	6
2,348	11,362	983	947	2,718	4,851	23,893	—	—	23,893	7
9,351	12,762	778	937	1,279	1,778	29,373	—	—	29,373	8
6,793	13,040	1,611	2,778	4,680	3,013	34,998	—	12	35,010	9
26,946	44,933	4,919	6,823	12,050	12,559	116,322	2	12	116,336	10
5	—	—	5	—	—	41	—	—	41	11
139,064	231,830	31,539	31,552	55,494	50,043	615,380	604	65	616,049	12
—	—	—	—	—	59	59	—	—	59	13
—	—	—	—	—	—	26	—	—	26	14
468	—	40	296	366	1,647	5,856	—	—	5,856	15
—	—	7	—	—	—	30	—	—	30	16
139,537	231,830	31,586	31,853	55,860	51,749	621,392	604	65	622,061	17
1,920	1,951	497	500	311	835	6,729	13	—	6,742	18
5,230	6,378	1,220	3,152	2,122	3,142	24,099	56	63	24,218	19
1,335	2,042	336	2,319	1,411	2,950	11,793	3	5	11,801	20
56,954	82,656	14,466	33,301	29,815	44,225	287,094	206	196	287,496	21
65,439	93,027	16,519	39,272	33,659	51,152	329,715	278	264	330,257	22
12,177	11,170	1,889	3,140	6,308	11,608	52,361	14	39	52,414	23
657	433	112	119	149	305	2,147	1	4	2,152	24
8,418	9,894	1,531	2,091	3,160	6,951	39,730	39	24	39,793	25
18,991	11,033	1,325	2,030	1,818	122	38,779	—	—	38,779	26
10,703	5,475	872	956	1,641	2,203	23,172	24	20	23,216	27
3,340	1,571	375	241	413	451	6,825	—	—	6,825	28
20,191	2,378	553	1,789	1,061	1,353	28,319	—	46	28,365	29
74,477	41,954	6,657	10,366	14,550	22,993	191,333	78	133	191,544	30
139,916	134,981	23,176	49,638	48,209	74,145	521,048	356	397	521,801	31
595	1,359	86	411	125	442	3,679	1	2	3,682	32
882	9,050	689	324	615	1,830	13,654	2	—	13,656	33
19	618	9	101	—	96	936	—	4	940	34
373	399	6	130	852 ^s	178	1,986	—	2	1,988	35
1,869	11,426	790	966	1,592	2,546	20,255	3	8	20,266	36
74,687 ^r	131,596	15,599	21,426	50,801	46,184	376,758	832 ^s	1,098 ^s	378,588	37
41,798	37,871	5,448	4,283	9,311	6,902	110,491	—	—	110,491	38
285	3,599	123	262	648	405	5,654	—	—	5,654	39
273	11,774	439	743	2	3,349	18,125	—	—	18,125	40
3,792	1,467	966	739	619	851	9,854	—	14	9,868	41
120,835	186,307	22,575	27,453	61,381	57,691	520,782	832	1,112	522,726	42

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1959 - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
43	Natural resources and primary industries:				
44	Fish and game	851	53	192	316
45	Forests	716	70	1,099	2,072
46	Lands: settlement and agriculture	562	545	1,259	1,501
47	Minerals and mines	179	2	576	157
48	Water resources	111	—	6	25
48	Other	128	46	131	180
49	Total natural resources and primary industries	2,547	716	3,263	4,251
50	Trade and industrial development	347	134	805	668
51	Local government planning and development	214	5	95	156
52	Debt charges: ¹¹				
52	Commission on bond or debenture sales and other management charges	275	2	26	20
53	Discount (or amount amortized) on provincial bond sales	—	116	399	246
54	Interest	2,043	1,044	7,299	6,318
55	Loss on foreign exchange	—	—	-39	-52
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	-300	-2	-46	—
57	Other	—	—	—	—
58	Total debt charges exclusive of debt retirement ¹³ ..	2,018	1,160	7,639	6,532
59	Contributions to other governments ¹⁴	295	350	1,033	4,839
60	Contributions to government enterprises ¹⁵	102	—	369	25
61	Other expenditure:				
62	Civil defence	28	1	37	26
63	Housing	49	—	39	—
63	Other ¹⁶	20	318	252	75
64	Total other expenditure	97	319	328	101
65	Sub-totals	61,530	14,372	86,259	70,853
66	Non-expense and surplus payments:				
67	Advances charged to revenue	—	12	—	—
68	Refunds of previous years' revenue	—	4	—	—
68	Other	—	—	77	75
69	Total non-expense and surplus payments	—	16	77	75
70	Total net general expenditure exclusive of debt retirement ¹³	61,530	14,388	86,336	70,928
71	Population (000's) ¹⁹	438	100	710	577
72	Net general expenditure exclusive of debt retirement per capita (\$)	140	144	122	123

¹ Includes expenditure on public buildings serving a number of functions.

² See Table 2, footnote 2.

³ See Table 2, footnote 3.

⁴ Includes expenditures on permanent total disability pensions.

⁵ See Table 2, footnote 5.

⁶ Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

⁷ See Table 2, footnote 7.

⁸ Consists of public schools operated by the Territorial Government and grants to denominational schools.

⁹ See Table 2, footnote 9.

¹⁰ Excess of teachers' pension contributions over payments of pensions, etc., to teachers.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1959 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
7,941	2,877	756	473	587	1,091	15,137	14	40	15,191	43
8,096	17,207	1,192	727	5,682	16,983	53,844	—	—	53,844	44
28,584	8,663	3,298	5,678	6,835	3,955	60,880	—	—	60,880	45
4,060	1,164	294	1,460	3,478	1,094	12,464	—	—	12,464	46
6,097	1,091	431	14	218	713	8,706	—	—	8,706	47
—	3,558	422	2,009	507	160	7,141	—	—	7,141	48
54,778	34,560	6,393	10,361	17,307	23,996	158,172	14	40	158,226	49
3,926	2,791	700	997	691	764	11,823	—	—	11,823	50
619	1,066	296	765	1,314	358	4,888	13	121	5,022	51
47	112	68	-13	9	5	551	—	—	551	52
652	1,330	696	—	—	115	3,554	—	—	3,554	53
11,607	33,830	-1,914	11	-13,037	5,026	52,227	13	—	52,240	54
-50	-51	—	—	—	-36	-228	—	—	-228	55
—	—	—	-183	-140	-1	-672	—	—	-672	56
—	—	—	-94 ¹²	—	—	-94	—	—	-94	57
12,256	35,221	-1,150	-279	-13,168	5,109	55,338	13	—	55,351	58
500	25,336	2,711	—	15,219	11,062	61,345	64	61	61,470	59
—	1,454	775	—	—	1,802	4,527	—	—	4,527	60
—	284	46	50	192	198	862	—	—	862	61
4,609	295	—	27	—	234	5,253	—	—	5,253	62
1,285	1,091	140	23	8,286	8,236	19,726	26	1	19,753	63
5,894	1,670	186	100	8,478	8,668	25,841	26	1	25,868	64
532,176	737,069	97,672	136,988	214,518	265,410	2,216,847	2,148	1,926	2,220,921	65
—	—	50	65	196	1,084	1,407	—	8	1,415	66
—	4,610 ¹⁷	99	425	316	—	5,454	—	—	5,454	67
850 ¹⁸	257	—	35	—	90	1,384	—	—	1,384	68
850	4,867	149	525	512	1,174	8,245	—	8	8,253	69
533,026	741,936	97,821	137,513	215,030	266,584	2,225,092	2,148	1,934	2,229,174	70
4,884	5,803	870	888	1,201	1,544	17,015	13	20	17,048	71
109	128	112	155	179	173	131	165	97	131	72

¹¹ Negative amounts indicate excess of revenue over expenditure.

¹² Guarantee fees (received by the Province of a portion of the interest paid to banks on industrial bonds guaranteed by the Province and purchased and held by the banks).

¹³ For data on debt retirement see Table 6, item 12.

¹⁴ See Table 8, items 1 to 4, for breakdown.

¹⁵ See Table 2, footnote 13.

¹⁶ See footnotes against provincial amounts under this heading in Table 2, item 62.

¹⁷ Includes repayment to the Government of Canada under the 1952 Tax Rental Agreement 4,567.

¹⁸ Transfer to reserve for doubtful accounts.

¹⁹ Population at June 1, 1958, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year
Ended March 31, 1959

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Provincial ordinary revenue per public accounts	75,328	14,241	78,093	76,926
	To arrive at "gross general revenue"				
	Add:				
2	Revenue of administrative or special funds ¹	420	84	482	820
3	Capital account revenue	5,222	1,062	—	—
4	Revenue deducted from expenditure in public accounts	—	—	9,740	3,071
5	Revenue deducted from capital expenditure in public accounts	—	—	5,146	10,177
6	Expenditure deducted from revenue in public accounts	—	60	191	568
7	Unremitted profits on liquor sales	—	—	452	—
8	Liquor board revenue other than from liquor sales	—	—	200	—
9	Adjustment of tax rental agreement revenue	—	—	—	182
10	Total additions	5,642	1,206	16,211	14,818
	Deduct:				
11	Refunds of current year's expenditure included in revenue in public accounts	101	4	61	115
12	Refunds of current year's revenue included in expenditure in public accounts	—	482	—	—
13	Sinking fund earnings included in revenue in public accounts	—	—	—	—
14	Revenue of working capital funds to be offset against expenditure	313	—	187	92
15	Profits of working capital funds taken into revenue in public accounts	—	—	—	—
16	Offsets to adjust contributions to and from government enterprises to a "net" basis	299	—	—	—
17	Employees' contributions to superannuation fund taken into revenue in public accounts	195	—	—	—
18	To deduct amount turned over by liquor board in excess of profits on sales	42	—	—	—
19	Adjustment of tax rental agreement revenue	—	—	—	—
20	Long term loan from federal government credited to revenue	—	—	—	—
21	Collection of pre-Union assets	80	—	—	—
	Interfund eliminations:				
22	Special fund expenditure included in provincial ordinary revenue	46	—	—	—
23	Special fund expenditure included in revenue of other special fund	—	—	59	—
24	Provincial ordinary expenditure included in special fund revenue	149	21	178	433
25	Provincial ordinary expenditure included in capital revenue	—	—	—	—
26	Intervote transfer	—	—	—	29
27	Total deductions	1,225	507	485	669
28	Gross general revenue (Table 1, item 29)	79,745	14,940	93,819	91,075
	To arrive at "net general revenue"				
	Deduct:				
29	Interest, discount, premium and exchange	875	55	2,689	2,898
30	Grants-in-aid and shared-cost contributions	14,705	1,961	12,997	16,458
31	Institutional revenue	1,784	356	2,381	712
32	Net general revenue (Table 3, item 37)	62,381	12,568	75,752	71,007

¹ See Introduction for a complete listing of the administrative or special funds included in these statistics.

TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1959

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
546,860	642,374	85,357	135,339	275,549	289,009	2,375	3,008	1
2,736	52,524	7,254	12,607	10,575	1,392	—	—	2
25	5,317	6,432	—	5,337	—	—	—	3
60,135	46,327	12,200	25,614	25	50,726	166	—	4
453	21,270	—	—	—	—	—	—	5
4,993	1,666	221	1,176	682	3,011	—	—	6
1,596	—	—	229	—	245	—	—	7
—	19,163	15	27	510	—	—	21	8
—	3,394	—	305	—	—	—	—	9
69,938	161,161	28,122	41,158	17,179	55,374	166	21	10
—	171	47	1,204	2,287	—	—	30	11
59	—	—	—	—	—	—	—	12
4,793	3,324	—	—	—	—	—	—	13
—	—	—	—	—	—	6	—	14
—	—	—	135	184	—	246	—	15
—	—	—	—	2,163	—	—	—	16
—	—	—	263	2,270	—	—	—	17
—	22,556	—	—	—	—	—	819	18
1,000	—	4,068	—	—	—	—	—	19
—	—	—	—	—	—	—	600	20
—	—	—	—	—	—	—	—	21
—	178	—	2,610	19	285	—	—	22
—	—	—	—	—	—	—	—	23
4	45,000	1,251	422	9,100	35	—	—	24
—	—	5,592	—	764	—	—	—	25
—	—	—	—	—	—	—	—	26
5,856	71,229	10,958	4,634	16,787	320	252	1,449	27
610,942	732,306	102,521	171,863	275,941	344,063	2,289	1,580	28
4,322	19,946	9,868	12,531	13,953	1,658	13	—	29
48,706	56,033	14,983	16,981	23,661	43,887	183	168	30
1,191	9,260	1,097	942	1,957	2,796	203	—	31
556,723	647,067	76,573	141,409	236,370	295,722	1,885	1,412	32

TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1959

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary expenditure per public accounts	63,888	11,101	68,900	76,747
	To arrive at "gross general expenditure"				
	Add:				
2	Expenditure of administrative or special funds ¹	310	14	6,986	317
3	Capital account expenditure	17,857	6,950	13,505	5,786
4	Revenue deducted from expenditure in public accounts	—	—	9,740	3,071
5	Revenue deducted from capital expenditure in public accounts	—	—	5,146	10,177
6	Expenditure deducted from revenue in public accounts	—	60	191	568
7	Items charged to surplus account by province	—	—	—	—
8	Liquor board expenditure other than liquor selling costs	—	—	652	—
9	Total additions	18,167	7,024	36,220	19,919
	Deduct:				
10	Refunds of current year's expenditure included in revenue in public accounts	101	4	61	115
11	Refunds of current year's revenue included in expenditure in public accounts	—	482	—	—
12	Debt retirement included in ordinary expenditure	1,584	626	—	4,845
13	Revenue of working capital funds to be offset against expenditure	313	—	187	92
14	Operating surplus of working capital funds to be offset against expenditure	—	4	232	156
15	Offsets to adjust contributions to and from government enterprises to a "net" basis	299	—	—	—
16	Employees' contributions to superannuation fund to be offset against expenditure	195	—	—	—
17	Contributions to liquor boards offset against liquor profits	474	—	—	—
18	Repayment re 1952 tax rental agreement	—	228	—	—
19	Excess deficits of working capital funds	—	—	—	—
	Interfund eliminations:				
20	Special fund expenditure included in provincial ordinary revenue	46	—	—	—
21	Special fund expenditure included in revenue of other special fund	—	—	59	—
22	Provincial ordinary expenditure included in special fund revenue	149	21	178	433
23	Provincial ordinary expenditure included in capital revenue	—	—	—	—
24	Intervote transfer	—	—	—	29
25	Total deductions	3,161	1,365	717	5,670
26	Gross general expenditure exclusive of debt retirement (Table 2, item 69)	78,894	16,760	104,403	90,996
	To arrive at "net general expenditure"				
	Deduct:				
27	Interest, discount, premium and exchange	875	55	2,689	2,898
28	Grants-in-aid and shared-cost contributions	14,705	1,961	12,997	16,458
29	Institutional revenue	1,784	356	2,381	712
30	Net general expenditure exclusive of debt retirement (Table 4, item 70)	61,530	14,388	86,336	70,928

¹ Total "budgetary" expenditure including capital expenditure 24,805.

² See Introduction for a complete listing of the administrative or special funds included in these statistics.

TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1959

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
453,042	588,070	81,615	132,172 ¹	205,935	268,475	2,638	2,017	1
2,325	67,693	12,345	13,632	9,550	1,595	—	—	2
93,444	149,568	29,148	—	56,678	—	—	976	3
60,135	46,827	12,200	25,614	25	50,726	166	—	4
453	31,270	—	—	—	—	—	—	5
4,993	1,666	221	1,176	682	3,011	—	—	6
—	4,567	—	—	—	—	—	—	7
1,596	824	15	7	—	245	—	—	8
162,946	302,415	53,929	40,429	66,935	55,577	166	976	9
—	171	47	1,204	2,287	—	—	30	10
59	—	—	—	—	—	—	—	11
28,680	17,961	4,868	—	1,025	8,807	—	—	12
—	—	—	—	—	—	6	—	13
—	—	—	135	641	—	246	—	14
—	—	—	—	2,163	—	—	—	15
—	—	—	263	2,270	—	—	—	16
—	—	—	—	—	—	—	861	17
—	—	—	—	—	—	—	—	18
—	—	17	—	—	—	—	—	19
—	178	—	2,610	19	285	—	—	20
—	—	—	—	—	—	—	—	21
4	45,000	1,251	422	9,100	35	—	—	22
—	—	5,592	—	764	—	—	—	23
—	—	—	—	—	—	—	—	24
28,743	63,310	11,775	4,634	18,269	9,127	252	891	25
587,245	827,175	123,769	167,967	254,601	314,925	2,552	2,102	26
4,322	19,946	9,868	12,531	13,953	1,658	13	—	27
48,706	56,033	14,983	16,981	23,661	43,887	183	168	28
1,191	9,260	1,097	942	1,957	2,796	208	—	29
533,026	741,936	97,821	137,513	215,030	266,584	2,148	1,934	30

¹ Debt retirement of 8,844 was charged to surplus.

**TABLE 7. Specified Amounts Received from Other Governments for Fiscal
Year Ended March 31, 1959**

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
	From Government of Canada:				
1	Tax-sharing arrangements (Table 1, item 2)	16,892	4,277	27,399	22,264
2	Share of income tax on power utilities (Table 1, item 14) ..	286	49	260	202
3	Subsidies (Table 1, item 15)	23,669 ²	3,157 ³	9,557 ³	9,179 ³
4	Sub-total items 1 to 3	40,847	7,483	37,216	31,645
	Grants-in-aid and shared-cost contributions:				
	Highways, roads and bridges:				
5	Trans-Canada highway	4,860	852	2,789	10,288
6	Railway grade crossing fund	—	—	238	35
7	Roads to resources	—	—	1,607	191
8	Other highways, roads and bridges	—	—	401	344 ⁵
9	Total highways, roads and bridges	4,860	852	5,035	10,858
	Health and social welfare:				
10	Hospital insurance and diagnostic services	2,858	—	2,005	—
	General health grants:				
11	Hospital construction	134	142	322	448
12	General public health	259	78	368	272
13	Tuberculosis control	116	48	188	165
14	Mental health	204	67	306	262
15	Veneral disease control	16	3	24	20
16	Crippled children	4	6	20	20
17	Professional training	17	2	31	19
18	Cancer control	15	12	170	123
19	Public health research	—	—	33	—
20	Laboratory and radiological services	131	49	340	283
21	Medical rehabilitation	15	14	31	41
22	Child and maternal health	41	15	96	79
23	Vital statistics fees	2	1	3	2
24	Other health	—	1	1	5
25	Old age assistance	1,717	192	1,620	1,834
26	Allowances to blind persons	200	43	377	358
27	Disabled persons allowances	302	169	663	553
28	Unemployment assistance	3,041	75	291	170
29	Other social welfare	—	4	12	15
30	Total health and social welfare	9,072	921	6,901	4,669
	Recreational and cultural services:				
31	Camp ground and picnic area development	54	2	24	47
	Education:				
	Vocational Training Co-ordination Act:				
32	Youth training	31	7	43	25
33	Apprenticeship training	46	—	82	72
34	Vocational school assistance	92	98	136	138
35	Training of disabled persons	13	3	40	45
36	Training of unemployed workers	—	—	163	27
37	Other	—	—	—	—
38	Grants to universities ⁸	—	—	75	—
39	Citizenship and language instruction for immigrants ..	—	—	3	—
40	Other education	187 ⁹	—	2	—
41	Total education	369	108	544	307

See footnotes at end of table.

**TABLE 7. Specified Amounts Received from Other Governments for Fiscal
Year Ended March 31, 1959**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
55,004	93,322	33,577	34,261	46,341	64,816	398,153	422 ¹	525 ¹	399,100	1
2,281	1,590	47	96	2,216	1,456	8,483	—	—	8,483	2
3,242	3,641	2,032	2,080	2,274	1,281	60,112	40	45	60,197	3
60,527	98,553	35,656	36,437	50,831	67,553	466,748	462	570	467,780	4
—	15,913	2,166	168	3,005	11,278	51,319	—	—	51,319	5
14	579	—	161	—	439	1,466	—	—	1,466	6
—	—	—	750	—	1,020 ⁴	3,568	—	—	3,568	7
—	250	—	—	—	—	995	—	—	995	8
14	16,742	2,166	1,079	3,005	12,737	57,348	—	—	57,348	9
—	—	5,037	7,440	7,730	12,784	37,854	—	—	37,854	10
5,233	4,229	520	1,312	1,181	1,637	15,158	—	10	15,168	11
1,659	2,140	489	437	555	872	7,129	—	25	7,154	12
1,473	818	196	210	232	273	3,719	34	8	3,761	13
2,097	2,003	336	403	553	603	6,834	—	—	6,834	14
93	144	29	38	41	47	455	—	—	455	15
92	152	29	25	37	24	409	—	3	412	16
134	267	32	23	34	53	612	—	2	614	17
1,026	1,182	175	191	263	246	3,403	—	5	3,408	18
190	126	25	46	7	23	450	—	6	456	19
1,379	62	246	281	564	250	3,585	—	—	3,585	20
234	142	56	49	53	81	716	—	—	716	21
584	461	120	107	146	134	1,783	—	—	1,783	22
26	25	4	4	6	6	79	—	—	79	23
16	149 ⁶	3	2	—	22	199	—	—	199	24
10,697	6,731	1,587	1,770	2,039	2,300	30,487	14	41	30,542	25
1,501	868	199	203	242	249	4,240	3	13	4,256	26
8,363	3,486	381	405	551	490	15,363	—	3	15,366	27
—	9,305	2,103	1,098	1,052	5,984	23,119	—	—	23,119	28
39	76	34	686 ⁷	11	14	891	—	—	891	29
34,836	32,366	11,601	14,730	15,297	26,092	156,485	51	116	156,652	30
—	1,140	62	46	104	368	1,847	—	—	1,847	31
—	100	13	37	20	40	316	—	—	316	32
—	463	77	125	432	362	1,659	—	—	1,659	33
—	2,314	143	192	1,058	354	4,525	6	52	4,583	34
—	98	19	—	15	12	245	—	—	245	35
—	29	54	—	81	92	446	—	—	446	36
—	4	37	—	26	43	110	—	—	110	37
—	380	—	—	—	—	455	—	—	455	38
—	197	15	5	6	19	245	—	—	245	39
2	—	—	—	—	—	191	126	—	317	40
2	3,585	358	359	1,638	922	8,192	132	52	8,376	41

**TABLE 7. Specified Amounts Received from Other Governments for Fiscal
Year Ended March 31, 1959 - Concluded**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Grants-in-aid and shared-cost contributions from Government of Canada - Concluded:				
	Natural resources and primary industries:				
	Fish and game:				
42	Fur conservation	-	-	-	-
	Forests:				
43	Forest access roads and trails	93	-	32	22
44	Forest inventories	-	2	16	9
45	Forest fire protection	44	-	36	52
46	Reforestation	-	17	3	-
47	Programs to combat budworm	-	-	-	321
	Lands; settlement and agriculture:				
48	Agricultural lime assistance	33	54	97	88
49	Effective organization of agricultural manpower	-	-	6	3
50	Other agricultural grants	140 ¹⁰	3	20	13
51	Other natural resources and primary industries grants ..	-	-	5	-
52	Total natural resources and primary industries	310	76	215	508
	Other expenditure:				
53	Civil defence	26	-	49	38
54	Miscellaneous (various functions)	-	-	-	-
55	Total grants-in-aid and shared-cost contributions from Government of Canada (Table 1, item 16)....	14,691	1,959	12,768	16,427
56	Total received from Government of Canada	55,538	9,442	49,984	48,072
	From local governments:				
	Shared-cost contributions:				
57	Law enforcement	-	-	-	31
58	Corrections - juvenile delinquents	-	-	2	-
59	Highways, roads and bridges	-	-	-	-
60	Hospital care	-	1	-	-
61	General and public health and medical services	-	1	-	-
62	Aid to unemployed employables and unemployables	-	-	-	-
63	Child welfare	-	-	-	-
64	Other social welfare	-	-	-	-
65	Education	-	-	227	-
66	Land drainage and improvement	-	-	-	-
67	Miscellaneous	14	-	-	-
68	Total received from Local Governments (Table 1, item 18)	14	2	229	31
69	Total received from All Governments	55,552	9,444	50,213	48,103

¹ Federal tax abstention grant.

² See Table 1, footnote 7.

³ See Table 1, footnote 8.

⁴ Applied against expenditure on mining roads and classified under Natural Resources and Primary Industries - Minerals and Mines.

⁵ Includes contribution re Oromocto By-Pass 260.

⁶ Includes medical aid and hospitalization of indigent immigrants 141.

⁷ Includes construction grant to the Provincial Geriatric Centres: Regina 446; Melfort 225.

⁸ See Explanatory Comment dealing with Table 7.

⁹ Consists of contribution towards erection of joint schools at Gander Townsite 114, and construction of school facilities for Indians 73.

**TABLE 7. Specified Amounts Received from Other Governments for Fiscal
Year Ended March 31, 1959 - Concluded**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
6	75	44	—	—	—	125	—	—	125	42
—	989	232	88	94	441	1,991	—	—	1,991	43
—	206	23	22	59	443	780	—	—	780	44
—	221	48	69	62	171	703	—	—	703	45
—	157	8	3	—	12	200	—	—	200	46
—	—	—	—	—	—	321	—	—	321	47
653	47	—	—	—	60	1,032	—	—	1,032	48
17	6	14	19	55	9	129	—	—	129	49
—	38	56	28	60	89	447	—	—	447	50
109 ¹¹	—	94 ¹²	—	20	166 ¹³	394	—	—	394	51
785	1,739	519	229	350	1,391	6,122	—	—	6,122	52
—	455	61	41	260	228	1,158	—	—	1,158	53
—	—	—	44	—	104	148	—	—	148	54
35,637	56,027	14,767	16,528	20,654	41,842	231,300	183	168	231,651	55
96,164	154,580	50,423	52,965	71,485	109,395	698,048	645	738	699,431	56
—	—	—	—	—	—	31	—	—	31	57
—	—	—	—	28	—	30	—	—	30	58
—	—	—	42	—	—	42	—	—	42	59
5,516 ¹⁴	—	—	—	2,979 ¹⁵	415 ¹⁶	8,911	—	—	8,911	60
502	4	184	254	—	540	1,485	—	—	1,485	61
—	—	—	—	—	773	773	—	—	773	62
2,506	—	—	57	—	210	2,773	—	—	2,773	63
4,278	2	—	69	—	66	4,415	—	—	4,415	64
15	—	—	—	—	—	242	—	—	242	65
252	—	—	—	—	—	252	—	—	252	66
—	—	32	31	—	41	118	—	—	118	67
13,069	6	216	453	3,007	2,045	19,072	—	—	19,072	68
109,233	154,586	50,639	53,418	74,492	111,440	717,120	645	738	718,503	69

¹⁰ Includes land protection, reclamation and settlement 125.

¹¹ Assistance to fishermen for construction of vessels.

¹² Consists of Lake Winnipeg and Manitoba Board 15 and soil erosion and water control 79.

¹³ Consists of Okanagan flood control project 77 and Fraser River Basin Board 89.

¹⁴ Contributions from municipalities under the Public Charities Act towards maintenance of indigents, etc.

¹⁵ Municipal contribution for hospital insurance from equalized assessment.

¹⁶ Includes arrears of contributions from municipalities to the hospital insurance service 214 and tuberculosis control

**TABLE 8. Specified Amounts Paid to Other Governments, for Fiscal Year Ended
March 31, 1959**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	To local governments:				
1	Shared-revenue contributions ¹	—	—	7	—
2	Subsidies	288	345	1,026	4,839
3	Grants in lieu of local taxes on provincial government property ²	7	5	—	—
4	Other	—	—	—	—
5	Sub-total items 1 to 4	295	350	1,033	4,839
	Grants-in-aid and shared-cost contributions:				
	Protection of persons and property:				
6	Corrections	—	—	—	28
7	Police protection	—	—	—	—
8	Other — Fire protection	33	2	—	—
9	Other	—	—	—	—
	Transportation and communications:				
10	Highways, roads and bridges	761	11	—	205
	Health and social welfare:				
11	Public health	136	—	—	—
12	Medical, dental and allied services	—	—	—	—
13	Hospital care ⁴	—	—	1,041	—
14	Aid to aged persons (homes)	—	—	—	—
15	Aid to unemployed employables and unemployables ..	—	14	266	170
16	Child welfare	—	—	—	126
17	Other	—	—	—	—
	Recreational and cultural services:				
18	Parks, beaches and other recreational areas	20	—	—	—
19	Physical culture	—	—	—	—
	Education:				
20	Schools operated by local authorities ⁵	6	1,224	12,655	8,035
	Natural resources and primary industries:				
21	Lands: settlement and agriculture	—	—	—	—
22	Other	—	—	—	—
23	Local government planning and development	7	—	—	85
	Other expenditure:				
24	Civil defence	—	—	33	38
25	Housing	—	—	—	—
26	Other	—	—	100	10
27	Total grants-in-aid and shared-cost contributions ..	957	1,251	14,095	8,697
28	Total paid to Local Governments	1,252	1,601	15,128	13,536
	To Government of Canada:				
29	Police services — R.C.M.P.	512	71	601	468
30	Total paid to All Governments	1,764	1,672	15,729	14,004

¹ N.S. — share of Crown land leases; Ont. — share of liquor licences; Alta. — share of liquor fines.

² Does not include grants in lieu of taxes paid by provincial government enterprises.

³ Reimbursement of taxes to newly-incorporated or extended municipalities.

⁴ Excludes amounts paid directly to municipal hospital boards.

⁵ Includes grants paid directly to teachers in P.E.I., N.B. and Que.

⁶ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 12,153.

**TABLE 8. Specified Amounts Paid to Other Governments, for Fiscal Year Ended
March 31, 1959**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	824	—	—	157	—	988	—	—	988	1
500	23,590	2,506	—	15,062	11,057	59,213	64	61	59,338	2
—	922	205	—	—	—	1,139	—	—	1,139	3
—	—	—	—	—	5 ³	5	—	—	5	4
500	25,336	2,711	—	15,219	11,062	61,345	64	61	61,470	5
—	447	—	—	—	—	475	—	—	475	6
—	201	—	—	—	—	201	—	—	201	7
1,000	148	—	—	—	—	1,183	—	—	1,183	8
43	10	—	—	—	—	53	—	—	53	9
4,492	53,890	4,093	5,343	4,356	185	73,336	22	11	73,369	10
—	2,103	60	203	1,040	341	3,883	—	—	3,883	11
—	33	123	—	—	—	156	—	—	156	12
—	—	1,167	9	617	—	2,834	—	—	2,834	13
—	4,418	—	—	—	—	4,418	—	—	4,418	14
—	12,944	1,789	2,177	1,930	—	19,290	—	21	19,311	15
—	3,464	332	—	—	252	4,174	—	—	4,174	16
361	10	33	—	—	—	404	—	3	407	17
25	340	—	1	—	—	386	—	—	386	18
—	448	—	1	—	—	449	—	—	449	19
68,881 ⁷	129,529	15,102	20,173	49,225	44,817	349,641	•	104 ⁹	349,745	20
163	766	315	137	189	171	1,741	—	—	1,741	21
150 ¹⁰	—	—	—	—	—	150	—	—	150	22
—	54	—	—	—	—	146	—	—	146	23
—	477	—	—	87	293	928	—	—	928	24
400	—	—	—	—	—	400	—	—	400	25
125	945	18	53	74	119	1,444	—	—	1,444	26
75,640	210,227	23,032	28,097	57,518	46,178	465,692	22	139	465,853	27
76,140	235,563	25,743	28,097	72,737	57,240	527,037	86	200	527,323	28
—	—	763	926	1,256	1,576	6,173	—	—	6,173	29
76,140	235,563	26,506	29,023	73,993	58,816	533,210	86	200	533,496	30

⁷ Does not include expenditures by the Province to meet debt charges of various school corporations 4,403.

⁸ Local schools are operated by the Territorial Government and by religious denominations.

⁹ Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

¹⁰ Studies and works on water-courses.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1959¹

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Operations				
1	Gross sales	6,672	3,151 ²	32,260	21,291
2	Deduct cost of goods sold	3,807	2,024	18,632	12,323
3	Gross profit on sales	2,865	1,127	13,628	8,968
4	Deduct administrative and general expenses less miscellaneous income	584	109	1,885	1,503
5	Net income (liquor profits per Tables 1 and 3)	2,281 ³	1,018	11,743	7,465 ³
	Reconciliation with Liquor Board operations				
	Add: Revenue excluded from above and shown on general revenue tables as:				
6	Privileges, licenses and permits	1,652	30	152	16
7	Fines and penalties	25	—	48	—
8	Confiscations	—	—	—	—
9	Payment out of reserve for contingencies	—	—	—	—
	Deduct: Expenditure excluded from item 4 and shown on expenditure tables as:				
10	Enforcement expenses	—	—	13	—
11	Other ⁴	—	—	639	—
12	Net profits as per Liquor Board reports	3,958	1,048	11,291	7,481
	Summary⁵				
13	Net profit, Table 3, item 28	2,281	1,018	11,743	7,465
14	Sales tax, Table 3, item 5	—	315	—	—
15	Privileges, licences and permits, Table 3, item 18	1,652	30	276	16
16	Fines and penalties, included in Table 3, item 24	25	16	48	32
17	Confiscations, included in Table 3, item 31	—	—	3	—
18	Total revenue from liquor operations	3,958	1,379	12,070	7,513

¹ Figures in the published Liquor Board reports have been adjusted for purposes of interprovincial comparability. A reconciliation with these liquor reports is given in items 6 to 12.

² After deducting health tax 315 paid by purchaser. See item 14.

³ Includes commission received for collection of general sales tax.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1959¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
96,053	172,853	42,589	42,094	66,684	94,651	578,298	2,026	1,287	581,611	1
56,407	102,772	31,615	27,426	44,633	63,422	363,061	1,176	685	364,922	2
39,646	70,081	10,974	14,668	22,051	31,229	215,237	850	602	216,689	3
8,156	16,637	2,157	2,239	3,340	4,532	41,142	119	90	41,351	4
31,490 ³	53,444	8,817	12,429 ³	18,711	26,697 ³	174,095	731	512	175,338	5
12,989	18,999	2,554	23	863	405	37,683	—	21	37,704	6
—	164	—	—	—	—	237	—	—	237	7
70	—	—	4	—	—	74	—	—	74	8
—	4,324	—	—	—	—	4,324	—	—	4,324	9
1,596	—	15	7	—	244	1,875	—	—	1,875	10
—	824	—	—	—	—	1,463	—	—	1,463	11
42,953	76,107	11,356	12,449	19,574	26,858	213,075	731	533	214,339	12
31,490	53,444	8,817	12,429	18,711	26,697	174,095	731	512	175,338	13
1,979	—	—	—	—	—	2,294	74	—	2,368	14
12,989	19,538	2,554	23	863	442	38,383	8	21	38,412	15
293	164	88	104	237	—	1,007	9	—	1,016	16
70	—	—	4	—	—	77	—	—	77	17
46,821	73,146	11,459	12,560	19,811	27,139	215,856	822	533	217,211	18

¹ N.S.—maintenance of R.C.M.P. and prisoners committed expenses; Ont.—liquor licence revenue paid to municipalities.

³ Includes revenue collected directly by provincial departments in addition to items 5 to 8 reported by the liquor boards.

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SUNDRIES PERCENTILE



Revenue & Expenditure

FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Actual

1959

(Fiscal Year Ended March 31, 1960)

DOMINION BUREAU OF STATISTICS

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Public Finance and Transportation Division
Public Finance Section

FINANCIAL STATISTICS OF
PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Actual

1959

(Fiscal Year Ended March 31, 1960)

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

... figures not appropriate or not applicable.

— nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Actual

1959

This report presents statistics of revenue and expenditure of the ten provincial governments and of the Yukon and Northwest Territories for the fiscal year ended March 31, 1960. A report dealing with actual direct and indirect debt of these governments

as at March 31, 1960 has already been published. Both these reports are prepared from the Public Accounts of each government, supplemented where necessary by additional information received by correspondence with treasury officials.

DEVELOPMENTS IN 1959 - 60

To assist the provinces to meet higher expenditure requirements, an interim adjustment was made in 1958-59 to the Federal-Provincial Tax-Sharing Arrangement Act whereby the provincial share of the federal tax on personal income was increased from 10 to 13 per cent, to be in effect for one year. This increase in the provincial share was later extended until the end of the present agreement in 1962. The provincial share of taxable corporate income and of federal succession duties collections remained unaltered at 9 and 50 per cent, respectively; the "equalization" clause continued to provide each province with a revenue yield equal to the average of the two provinces with the highest per capita yields and the "stabilization" clause assured the provinces of as much revenue as they would have received had the former tax rental agreements been still in effect.

The major recent development in provincial government finances has been the introduction of provincially-operated hospital insurance plans. Following enactment of the Government of Canada's Hospital Insurance and Diagnostic Services Act, 1957, federal contributions amounting to approximately half the provincial costs were authorized to be paid to the provinces in respect of programmes administered by them providing hospital insurance and laboratory and other services in aid of diagnosis. Federal participation dates from July 1, 1958, and is based on a formula including factors related to the per capita costs of in-patient services in Canada, in the province concerned and proportionate costs of out-patient services, and the number of population of the province eligible for and entitled to insured services. The effective date of the agreements with Newfoundland, Manitoba, Saskatchewan, Alberta and British Columbia was July 1, 1958, with Nova Scotia and Ontario January 1, 1959, with New Brunswick July 1, 1959, and with Prince Edward Island October 1, 1959. (Quebec has signed an agreement effective January 1, 1961).

Saskatchewan and British Columbia have had their hospital insurance plans in operation since January 1, 1947 and 1949 respectively; Alberta introduced its plan on April 1, 1958; Newfoundland and Manitoba on July 1, 1958, Nova Scotia and Ontario on January 1, 1959, New Brunswick on July 1, 1959, and Prince Edward Island on October 1, 1959. Shared-cost receipts from the federal government in respect of Newfoundland, Nova Scotia, Ontario, Manitoba, Saskatchewan, Alberta and British Columbia cover a 12 month period while Prince Edward Island and New Brunswick cover a six-month period in this report. Receipts by the provinces from the Government of Canada towards the cost of these plans are included in item 16 of Table 1, and details are given in item 10 of Table 7; expenditures are included in item 21 of Tables 2 and 4. Item 21 also includes construction and maintenance grants to hospitals, the administrative costs of hospital insurance, and the operation of provincial mental, tuberculosis and general hospitals.

Four provinces financed all or part of their share of the total costs in the period under review by charging hospital insurance premiums, viz Prince Edward Island, Ontario, Manitoba and Saskatchewan. The rates were about \$2.00 a month for single persons and about \$4.00 a month for families. Premium revenue is included in "Other taxes" in these statistics. See the table on page 11 for the amounts of premium revenue included in "other taxes". In Nova Scotia the 3% general sales tax and in British Columbia the 5% general sales tax are intended to help finance the provincial share of the total costs. In Alberta the municipalities are required to contribute to the extent of four mills on the dollar of the equalized assessment (see item 62 on Table 7). Newfoundland and Alberta have not earmarked any specific provincial tax revenue to cover the costs.

Benefits under the hospital insurance plans vary from province to province. However, the federal government does not contribute towards the mainte-

nance of patients in tuberculosis or mental hospitals, in nursing homes, homes for the aged or infirmaries.

Several provinces have set up a separate fund in which to record hospital insurance plan transactions (see the list of "special funds" on page 12).

The programme of federal contributions amounting to one half the cost of labour incurred on "winter projects in municipalities", which was introduced in 1958-59, was extended in 1959-60. Most of the winter works projects were carried out by the municipal governments, but in Nova Scotia and New Brunswick where rural roads are largely the responsibility of the provincial government, certain provincial government winter projects qualified for federal contributions under the scheme. The federal contributions were all channelled through the provincial governments. In several provinces, the provincial government added a further contribution to the municipalities towards labour costs (over and above the federal contribution). Since the provincial public accounts do not reveal the nature of the projects which were carried on by the municipal governments out of these federal and provincial grants, they have been classified as "other expenditures" in these statistics. See item 62 on table 2, item 63 on table 4, and item 56 on table 7. However, the road work, carried on by the Nova Scotia and New Brunswick provincial governments under the scheme, is classified as "transportation" expenditure.

The federal government again encouraged the provinces in the development of roads leading to resources. Newfoundland, Prince Edward Island, Nova Scotia, New Brunswick, Ontario, Manitoba, Saskatchewan, Alberta and British Columbia all received contributions from the federal government for this purpose during 1959-60.

Among changes in the tax rates by various provinces, Prince Edward Island lowered the admission amusement tax which contributed to a loss of revenue of \$21,000 for the year as compared with 1958-59. In Nova Scotia the Hospital Tax Act, providing a sales tax of 3% on many articles, with higher rates on tobacco and liquor, was applicable for the full fiscal year. Revenue therefrom increased \$8,542,000 over the previous fiscal year.

The amusement admission tax was abolished in Alberta which partly contributed to a loss of revenue of \$371,000. The slow down in oil exploration activity in Saskatchewan accounted in part for a reduction in natural resource licenses and permits of \$4,268,000. In Ontario although there was an increase in the exemptions allowed under the Succession Duty Act the revenue from same increased, due no doubt to the number and size of the estates which were settled.

Revenue receipts from taxes increased in all provinces for the year ended March 31, 1960 compared to the previous 12 month period. Revenue from privileges, licenses, and permits increased in all provinces except Newfoundland and Saskatchewan (item 22, Table 3).

All provinces except Nova Scotia and Saskatchewan showed substantial increases in net expenditures on highways, roads, and bridges during the year ended March 31, 1960; expenditures totalled \$675,821,000 as against \$616,049,000 for the previous year (item 12, Table 4). Net general expenditures on health and social welfare increased in all provinces except Newfoundland and Saskatchewan for a total of \$642,858,000 as compared with \$521,801,000 for the 1958-59 period (item 31, table 4). Net expenditure on education was up in all provinces totalling \$602,851,000 as compared with \$522,726,000 in the previous year, (item 42, table 4). Included in the 1958-59 expenditures for the Territories on education were large non-recurring capital expenditures; this accounts for the decrease in expenditure for the year under review.

The general revenue and expenditure tables in this report do not include the revenues and expenditures of the Montreal-Laurentian Autoroute Board, a toll authority set up by the Province of Quebec in 1957, nor of the B.C. Toll Highways and Bridges Authority, a provincial toll authority which commenced operations in 1954. The following tables show the revenue and expenditure of the Montreal-Laurentian Autoroute Board for the year ended December 31, 1959 and the B.C. Toll Highways and Bridges Authority for the fiscal year ended March 31, 1960.

These statements have been prepared using the same type of analysis as in the main tables of this report. For example, the "general" expenditures include both the ordinary and capital expenditures made by the Authorities in the year under review and exclude the provisions for debt retirement.

THE MONTREAL-LAURENTIAN AUTOROUTE BOARD

Revenue and Expenditure for the Fiscal Year Ended

December 31, 1959

(thousands of dollars)

Revenue:

Sales and services — tolls, etc.....	1,193
Interest on short term investments	64
Total revenue	1,257

General expenditure:

Highways, roads and bridges.....	21,599
Debt Charges, exclusive of debt retirement	1,656
Total gross expenditure (exclusive of debt retirement)	23,255

B.C. TOLL HIGHWAYS AND BRIDGES AUTHORITY

Revenue and Expenditure for Fiscal Year Ended

March 31, 1960

(thousands of dollars)

Revenue:

Sales and services — tolls, etc.....	4,326
Contributions from Provincial Government	2,319
Total revenue	6,645

General expenditure:

Highways, bridges and tunnels	9,478
Ferries	9,974
Debt charges, exclusive of debt retirement ¹	2,359
Total gross general expenditure (exclusive of debt retirement)	21,811

¹ Includes interest on debt incurred re bridges in operation.

The percentage distributions shown below are based on Tables 3 and 4. They indicate the relative significance to each provincial and territorial government of the principal sources of revenue and functions of expenditure.

A comparison of the revenue table with the previous year's percentage distribution of revenue reveals several changes. It is to be noted that the participation of other provinces in the hospital insurance plans has caused a substantial increase in the percentage of the tax revenue item "hospital insurance premiums" from 0.5% in 1958-59 to 3.8%, of total net general revenue in 1959-60. This has been a significant factor in causing changes in the proportions of the other items of revenue. Thus a decrease in the percentage compared to the previous year does not necessarily mean that less was received from that particular source than in the previous fiscal year, but merely that the proportions have altered.

On the expenditure side transportation and communications continued to account for the largest share of total net general expenditure 26.7%; in 1958-59 this percentage was 27.9%. Expenditures on education increased to 23.7% of the total, up from 23.4%, in the previous year.

Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1960

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
Taxes:													
Corporations	0.5	0.7	1.0	0.9	4.4	1.9	1.2	0.5	0.7	0.9	—	—	2.0
Income — Corporations	—	—	—	—	14.6	20.7	—	—	—	—	—	—	10.1
Individuals	—	—	—	—	9.0	—	—	—	—	—	—	—	2.2
Sales:													
Motor fuel and fuel oil	8.3	17.6	17.0	15.8	15.6	20.6	15.3	14.4	9.2	9.8	11.8	7.3	15.5
General	15.2	—	11.3	11.2	11.3	—	—	15.4	—	28.7	—	—	8.5
All other sales taxes	0.1	5.2	0.8	2.6	6.1	1.3	0.7	0.1	0.2	1.0	4.3	—	2.2
Succession duties	—	—	—	—	3.7	4.3	—	—	—	—	—	—	2.3
Hospital insurance premiums	—	3.6	—	—	—	9.2	12.9	6.1	—	—	—	—	3.8
All other taxes	0.6	—	0.2	0.4	0.3	1.2	0.2	0.1	0.1	1.9	9.3	0.2	0.7
Total taxes	24.7	27.1	30.3	30.9	65.0	59.2	30.3	36.6	10.2	42.3	25.4	7.5	47.3
Federal-provincial tax-sharing arrangements	33.2	31.8	35.3	34.0	11.3	13.6	39.5	27.6	19.9	21.6	20.1 ¹	33.2 ¹	18.7
Privileges, licences and permits:													
Liquor control and regulation	3.1	0.3	0.3	—	2.3	3.2	2.7	—	0.3	0.1	0.3	3.3	1.8
Motor vehicles	3.0	5.3	6.1	5.9	6.3	8.8	7.8	5.2	4.4	5.7	6.3	2.4	6.7
Natural resources	1.2	0.1	1.6	4.7	5.1	4.8	3.9	13.5	53.9	17.6	1.3	3.7	12.3
Other	0.8	0.9	0.6	0.6	1.4	1.2	1.2	1.1	0.6	0.9	2.7	1.9	1.1
Total privileges, licences and permits	8.1	6.6	8.6	11.2	15.1	18.0	15.6	19.8	59.2	24.3	10.6	11.3	21.9
Government of Canada subsidies	28.3	22.8	10.6	11.9	0.5	0.5	2.1	1.4	0.9	0.4	1.9	2.8	2.2
Liquor profits	4.1	8.6	12.7	10.2	5.5	6.8	10.1	9.0	6.8	8.6	38.8	36.9	7.3
All other revenue	1.6	3.1	2.5	1.8	2.6	1.9	2.4	5.6	3.0	2.8	3.2	8.3	2.6
Total net general revenue	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Federal tax abstention grant.

Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1960

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
General government	5.9	3.3	4.4	4.8	4.6	3.7	5.6	5.3	2.6	5.5	12.2	4.0	4.3
Protection of persons and property	5.0	1.9	3.4	2.6	5.4	5.0	4.4	4.5	5.5	5.0	0.5	1.4	4.9
Transportation and communications	22.2	46.5	30.6	36.0	25.8	28.2	30.2	22.1	25.7	21.4	33.0	4.2	26.7
Health	16.4	13.1	16.0	13.5	12.8	19.3	19.7	25.0	15.5	18.0	12.4	21.6	17.2
Social welfare	14.9	4.4	6.6	5.9	12.9	4.9	5.6	7.5	7.9	9.2	5.4	8.5	8.1
Education	23.7	11.8	22.2	14.6	22.8	23.5	23.7	24.6	31.0	23.0	27.8	45.2	23.7
Natural resources and primary industries	4.1	4.2	4.3	5.5	10.1	4.1	6.6	8.6	9.5	7.6	1.0	2.6	6.8
Debt charges (exclusive of debt retirement) ¹	3.7	9.5	9.0	8.4	2.0	4.4	- 0.3	- 0.5	- 6.6	1.1	1.0	-	2.3
Contributions to other governments	1.5	1.8	1.1	6.9	0.1	3.3	2.1	-	6.5	3.9	3.5	5.0	2.6
All other expenditure	2.6	3.5	2.4	1.8	3.5	3.6	2.4	2.9	2.4	5.3	3.2	7.5	3.4
Net general expenditure (exclusive of debt retirement).....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Negative amount indicates excess of revenue over expenditure.

The following summaries show the developments that have taken place in provincial government finance in the last five years. Figures for 1949 are also shown.

**Net General Revenue
Fiscal Years Ended Nearest to December 31**

Province	1949 ¹	1955	1956	1957	1958	1959
millions of dollars						
Newfoundland	17	33	37	39	62	60
Prince Edward Island	5	8	8	9	13	14
Nova Scotia	34	54	58	65	76	91
New Brunswick	30	53	57	62	71	77
Quebec	207	413	446	515	557	605
Ontario	236	432	482	595	647	778
Manitoba	38	59	66	74	77	100
Saskatchewan	61	103	122	136	141	146
Alberta	88	225	241	246	236	279
British Columbia	124	231	273	282	296	314
Yukon Territory .....	..	2	2	2	2	2
Northwest Territories .....	..	1	1	1	1	1
Totals	840	1,614	1,793	2,026	2,179	2,467

¹ Newfoundland became a Canadian province on April 1, 1949.

**Net General Expenditure (Exclusive of Debt Retirement)
Fiscal Years Ended Nearest to December 31**

Province	1949 ¹	1955	1956	1957	1958	1959
millions of dollars						
Newfoundland	26	42	44	48	62	65
Prince Edward Island	6	10	10	11	14	20
Nova Scotia	51	58	71	74	86	92
New Brunswick	37	54	59	64	71	80
Quebec	193	400	434	493	533	601
Ontario	261	489	552	657	742	898
Manitoba	35	52	63	76	98	128
Saskatchewan	58	101	110	124	137	142
Alberta	58	159	170	199	215	235
British Columbia	151	207	258	287	267	283
Yukon Territory .....	..	2	2	2	2	2
Northwest Territories .....	..	1	1	2	2	1
Totals	876	1,575	1,774	2,037	2,229	2,547

¹ Newfoundland became a Canadian province on April 1, 1949.

Net General Revenue by Source
Fiscal Years Ended Nearest December 31

Source	1949 ¹	1955	1956	1957	1958	1959
millions of dollars						
Taxes:						
Corporations	21	20	20	41	48	50
Income—Corporations	106	54	62	214	226	249
Individuals	—	30	36	41	48	54
Sales:						
Motor fuel and fuel oil	139	269	301	347	364	383
General	62	150	178	183	187	209
All other sales taxes	35	43	45	49	53	55
Succession duties	29	72	65	53	56	56
Hospital insurance premiums	—	8	8	10	10	94
All other taxes	26	19	18	17	18	18
Total taxes	418	665	733	955	1,010	1,168
Federal tax rental agreements	80	320	366	—	—	—
Federal-provincial tax-sharing arrangements	—	—	—	354	399	461
Privileges, licenses, and permits:						
Liquor control and regulation	26	33	33	41	39	45
Motor vehicles	58	114	128	140	146	165
Natural resources	82	257	288	278	259	303
Other	12	18	20	20	23	27
Total privileges, licences and permits	178	422	469	479	467	540
Government of Canada subsidies	26	24	23	22	60	54
Liquor profits	107	139	154	165	175	180
All other revenue	31	44	48	51	68	64
Total net general revenue	840	1,614	1,793	2,026	2,179	2,467

¹ Includes Newfoundland which became a Canadian province on April 1, 1949; figures for Yukon and N.W.T. are excluded as they were not available.

Net General Expenditure by Function
Fiscal Years Ended Nearest December 31

Function	1949 ¹	1955	1956	1957	1958	1959
millions of dollars						
General government	33	65	70	83	95	111
Protection of persons and property	46	82	92	108	116	126
Transportation and communications	254	448	561	588	622	680
Health	143	247	262	302	330	437
Social Welfare	80	134	143	168	192	206
Education	160	333	363	453	523	603
Natural resources and primary industries	60	122	133	147	158	174
Debt charges (exclusive of debt retirement)	52	55	55	55	55	57
Contributions to municipalities	15	37	41	54	62	66
All other expenditure	33	52	54	79	76	87
Net general expenditure (exclusive of debt retirement) ..	876	1,575	1,774	2,037	2,229	2,547

¹ Includes Newfoundland which became a Canadian province on April 1, 1949; figures for Yukon and N.W.T. are excluded as they were not available.

SUMMARY OF CONCEPTS AND DEFINITIONS

Reports published by the Dominion Bureau of Statistics dealing with provincial government finances are designed to provide national totals and comparative statistics which are basically consistent and uniform in nature as between provinces. The provinces differ greatly in scale, organization and division of responsibilities between the provincial governments themselves and the local levels of government; their accounting methods and financial reporting practices also vary considerably. Thus figures drawn from the public accounts and other official reports must be recast in many instances for the purpose of classification in terms of standard statistical categories. It may be well to refer briefly to the resulting differences between the provincial reports and this statistical series.

The Bureau figures give wider coverage than the main financial statements of the provinces. In order to arrive at comparative revenues and expenditures, transactions of certain "special" funds or funds shown as "trust" accounts, which are not reflected in the main financial statements of provincial governments but which do embrace general government activities, are consolidated with the latter in these statistics. Deductions from revenues or expenditures are made on different scales by the various provinces and these deductions have to be dealt with as uniformly and consistently as possible to achieve the maximum degree of interprovincial comparability in the statistics presented. Similarly, in some instances it is necessary, for purposes of comparability, to include in the statistics amounts which are charged or credited to surplus or reserves in provincial accounts. The purchase and sale of

goods and services, constituting basically trading operations, and the treatment of profits or losses on operations of working capital funds are not reflected uniformly by all provinces in their main revenue and expenditure statements. These, therefore, must be adjusted to a uniform basis of treatment. Revenues from liquor control also require recasting in the statistical tables to achieve uniform presentation of the actual earnings for the year under review.

There is no standard method applied by all provinces in distinguishing between revenues and expenditures of a capital nature and those of an ordinary or current nature. With current revenues rising steadily, larger and larger amounts are being expended from provincial current accounts on the construction or acquisition of assets such as highways and public buildings. The Province of Saskatchewan no longer maintains a "capital account"; as in the federal Public Accounts, all revenues and expenditures are treated simply as "budgetary" transactions. In Ontario's Public Accounts an amount may be transferred from "capital account" expenditure to "current account" expenditure (\$66 million in 1959-60) and no functional breakdown of this transfer item is possible. For these various reasons the breakdown between "ordinary" and "capital" previously reported in the "actual" reports is no longer made. However, the total amount of expenditures financed through provincial "capital accounts" still appears on the reconciliation statement. See Table 6, item 3. The total amount of capital expenditures financed through provincial "ordinary accounts" is not available.

EXPLANATORY COMMENT

Tables 1 and 2 - Gross General Revenue and Expenditure

These tables include revenue and expenditure transactions of (a) capital account, (b) ordinary or current account including working capital fund transactions, and (c) certain trust accounts and special or administrative funds, the operations of which are accounted for separately by provincial governments but which embrace normal government functions.

In order to achieve a measure of interprovincial comparability, certain adjustments have been made to the figures shown in public accounts. Reconciliations of "general" revenue and expenditure, as defined in this report, with provincial ordinary or current accounts are to be found in Tables 5 and 6. The adjustments are explained more fully in the commentary to those tables.

As explained above, capital expenditures financed through capital account are no longer shown separately. Large capital expenditures are also made through ordinary account. The summation of "ordinary" and "capital" figures provides a more valid basis of comparison of government expenditures on the various functions.

"Privileges, licences and permits - Natural resources", Table 1, item 5, includes fish and game royalties; fishing, hunting and trapping licences; timber royalties, grazing fees, hay and wood cutting privileges; mining (including natural gas and petroleum) royalties, dues or bonuses; beach, sand and water lot leases and water power or storage leases, licences or permit fees. It also includes the income taxes on logging and mining corporations which the provinces may levy under the tax rental agreements.

Tables 3 and 4 — Net General Revenue and Expenditure

For some purposes it is desirable to know the "net" cost to the provinces of the various services rendered, i.e., the amount spent thereon out of provincial funds after deducting revenues which can be specifically assigned or related to the services rendered. The "gross" presentation emphasizes the administrative burden of services and the "net" presentation emphasizes the net cost to the provincial government of the various services.

"Net general revenue" is arrived at by deducting from "gross general revenue": (a) all revenue of provincial government institutions, (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-costs contributions, and (d) all capital revenue. These revenues are then deducted from the related items of expenditure to arrive at "net general expenditure".

"Other taxes", Table 3, item 12, consists of the following:

	\$'000		\$'000
Newfoundland:		Ontario:	
Tax on Fire Insurance Premiums	278	Fire Marshal Tax	563
Public Utilities Act	50	Security Transfer Tax	2,578 ¹
Total	328	Land Transfer Tax	4,131
		Hospital Insurance Premiums	71,398
Prince Edward Island:		Total	78,670
Hospital Insurance Premiums	508		
Nova Scotia:		Manitoba:	
Tax on Fire Insurance Premiums	34	Fire Prevention Tax	34
Public Utilities Act	56	Hospital Insurance Premiums	13,023
Total	90	Total	13,057
New Brunswick:		Saskatchewan:	
Fire Prevention Tax on Premiums	35	Fire Prevention Assessment Levy	92
Insurance Act	20	Hospitalization Insurance Premiums	8,843
Public Utilities Act	33	Total	8,935
Total	88		
		Alberta:	
Quebec:		Fire Prevention Tax	45
Tax on Fire Insurance Premiums	170		
Security Transfer Tax	1,490	British Columbia:	
Property Transfer Tax	79	Tax on Fire Insurance Premiums	218
Total	1,739	Yukon:	
		Poll Tax	3

¹ Includes commissions of 48.

Tables 5 and 6 — Reconciliation of General Revenue and Expenditure with Provincial Ordinary Revenue and Expenditure per Public Accounts

These tables are included to explain, as clearly as tabular limitations will permit, what constitutes the difference between current revenue and expenditure as presented in provincial and territorial public accounts and gross general revenue and expenditure. They also show the steps taken to arrive at net general revenue and expenditure.

In some provinces, trust accounts and special or administrative funds have been created, the revenues and expenditures of which are accounted for separately and not included in provincial current revenues and expenditures although similar items are so included by other provinces. Consequently, the revenues and expenditures of such funds have

been classified in these statistics by source and function and included in general revenue and expenditure. Certain government activities accounted for separately by all provinces are also added (e.g., Unsatisfied Judgment Funds). See Tables 5 and 6, item 2.

Tables 5 and 6, items 4 to 6, show the amounts deducted from either revenue or expenditure in the public accounts that have been added back to revenue and expenditure in these statistics. These adjustments do not affect the surplus position as shown in the public accounts; they are necessary because of variations in the extent of these deductions in the public accounts.

Sometimes transactions considered for statistical purposes to be of an "ordinary" nature are credited or charged to provincial surplus account. Expenditures may be made directly from revenue surplus appropriation account. See Table 6, item 7.

Not all provinces include in ordinary revenue the amount actually earned from the control and sale of alcoholic beverages during the fiscal year under review. See Table 5, items 7 and 18.

Adjustments must be made to achieve uniformity in the treatment of working capital funds. In these statistics, the aim has been to offset actual profits for the year in question against that function of expenditure most closely related to the function of the fund. Conversely, working capital fund losses are reflected as an addition to that function of expenditure most closely related to the function of the fund. The ultimate effect is to eliminate working capital funds entirely from the gross revenue and to incorporate the net result of all working capital fund operations in the gross general expenditure of the province. To achieve this objective a number of adjustments are required to deal with the various methods applied in the public accounts. These adjustments are dealt with on Tables 5 and 6 under a number of headings. On Table 5, see items 14 and 15; on Table 6, see items 15 and 16.

In order to achieve interprovincial comparability, tax-sharing arrangement revenue has been adjusted to agree with the payments made by the Government of Canada as appearing in the federal Public Accounts. See Table 5, item 8.

Under an amendment to the 1952 tax rental agreements, the Government of Canada made advances to five provinces (Newfoundland, Prince Edward Island, New Brunswick, Manitoba and Saskatchewan) which received less revenue than anticipated as a result of revisions in population estimates. These advances are being repaid in the years 1957-58 to 1961-62 as deductions from the payments under the 1957 agreements. In these statistics these loan transactions are excluded entirely from revenue and expenditure. Adjustments were required for Prince Edward Island, New Brunswick and Saskatchewan. See Table 5, item 8, and Table 6, item 20.

Thirdly, provinces sometimes set aside portions of their tax rental agreement receipts into a deferred revenue reserve and bring them into revenue at a later date. Transactions of this nature had to be eliminated in Quebec and Manitoba and are included in item 19 of Table 5.

An attempt has been made to apply a uniform approach to refunds. Accordingly, a number of items included in public accounts as revenue or expenditure have been looked upon as refunds of current year's expenditure or refunds of current year's revenue and therefore deducted. See Table 5, items 11 and 12, and Table 6, items 12 and 13.

Sinking fund earnings are not considered to be part of general revenue and therefore, where these have been included in provincial ordinary revenue, they have been deducted. See Table 5, item 13.

When special funds are consolidated with provincial ordinary or income accounts, it is necessary to eliminate interfund transactions. There may also be transfers between current and capital account and from one vote to another which must be eliminated. See Tables 5 and 6 under "interfund eliminations".

A list of those special funds and trust accounts which have been included in "general" revenue and expenditure follows.

Newfoundland:

Board of Commissioners of Public Utilities¹
Co-operative Development Loan Board
Farm Development Loan Board
Fisheries Assistance Fund
Fisheries Development Authority
Fisheries Loan Board
Industrial Development Loan Board
Property Loss Reserve Fund
Public Libraries Board
Unsatisfied Judgment Fund

Prince Edward Island:

Fishermen's Loan Board
Insurance Reserve Fund
Provincial Sanatorium Fund
Unsatisfied Judgment Fund

Nova Scotia:

Community Pastures Board
Industrial Expansion Fund
Municipal Building Fund
Public Utilities Commission
Research Endowment Fund
Research Foundation¹
Special Reserve Account
Unsatisfied Judgment Fund

New Brunswick:

Board of Commissioners of Public Utilities²
Crown Land Sinking Fund
Fire Prevention Act, 1943
Government House Trust Fund
Hospital Services Commission³
Provision for Matching Grants and Guarantees
Unsatisfied Judgment Fund
Verna MacDonald Bequest

Quebec:

Minimum Wage Commission¹

Ontario:

Highway Construction Account
Housing Corporation Limited
Niagara Parks Commission
Ontario Hospital Services Commission¹
Ontario Junior Farmer Establishment Loan Corporation
Ontario Municipal Improvement Corporation
Ontario Research Foundation
Ontario—St. Lawrence Development Commission
Unsatisfied Judgment Fund

Manitoba:

Co-operative Promotion Board
Cream Grader's Account
Department of Health and Public Welfare
Hospital Construction Grants
Fire Insurance Reserve Fund
Fire Prevention Fund
Horned Cattle Purchase Act
Hospital Services Fund¹
Land Titles Assurance Fund
Milk Control Board
Reserve for War and Post-War Emergencies
Unsatisfied Judgment Fund

Saskatchewan:

Government Finance Office
Horned Cattle Purchases Trust Account
Industrial Development Fund

Saskatchewan—Concluded:

Land Titles Assurance Fund
Milk Control Board⁴
Saskatchewan Agricultural Research Foundation
Saskatchewan Hospitalization Fund¹
Saskatchewan Research Council
School Lands Fund

Alberta:

Citizens' Dividend Fund
Horned Cattle Purchases Act Trust Account
Oil and Gas Conservation Board
Registrars' Assurance Fund
Wheat Board Monies Trust Account

British Columbia:

Beef Cattle Producers' Assistance Fund
Dog Tax Fund
Grazing Range Improvement Fund
Land Registry Assurance Fund
Scaling Fund
University Endowment Lands Administration Account

¹ Calendar year 1959.

² Twelve months ended April 30, 1960.

³ Six months ended December 31, 1959.

⁴ Twelve months ended July 31, 1960.

Table 7—Specified Amounts Received from Other Governments

The overall total shown for each province on this table is the sum of items 2 and 19 of Table 1.

Items 1 to 3 are not related to any specific provincial government expenditure. In contrast to grants-in-aid and shared-cost contributions they remain in net general revenue.

Grants-in-aid and shared-cost contributions (items 5 to 56) are amounts paid by the Government of Canada to assist provincial governments in meeting costs of specific projects over which the latter have jurisdiction. These amounts appear in gross general revenue and are offset against the related expenditure in arriving at net general expenditure.

The items are grouped according to the function of the provincial government expenditure to which they are related. To the extent that the information was available, the items also have been described in terms of the programmes outlined in the expenditure statements of the Public Accounts of the Government of Canada.

Grants to universities (item 39) include only those payments to provincial institutions of which the revenues and expenditures are included in their

entirety in general fund revenues and expenditures, i.e., it excludes grants paid directly to provincial universities, such as the Universities of Toronto, Manitoba, Saskatchewan, Alberta and British Columbia.

The amounts received from local governments (items 59 to 69) are shared-cost contributions and are treated in the same manner as the Government of Canada grants-in-aid and shared-cost contributions, i.e., they are offset against gross general expenditure in arriving at net general expenditure.

Excluded from this table are amounts received from other governments for direct services available to all who wish to benefit from them. These items appear in Tables 1 and 3 in "Sales and services". Also excluded from this table are reimbursements for certain services rendered to another government, if the paying government is responsible for providing the services thus rendered; the amounts so received are treated as refunds of current year's expenditure and offset against the pertinent expenditure as an adjustment before arriving at gross ordinary revenue and expenditure. They are included in item 11 on Table 5 and item 12 on Table 6.

Table 8—Specified Amounts Paid to Other Governments

The term "local governments" refers to all municipal or special regional governments (e.g., the governments of cities, towns, villages, counties, townships, rural districts, local improvement districts, special areas, and drainage and dyking districts) as well as to school boards of a public nature.

Shared-revenue contributions (item 1). These are specific portions of certain provincial revenues paid to local governments. They may be in the nature of unconditional subsidies or they may be ear-marked as grants-in-aid of specified municipal projects. In the year under review there were no "strings attached" to the shared-revenue payments.

Subsidies (item 2). These are unconditional grants to local governments not based on a share of specific provincial revenue.

Grants-in-aid and shared-cost contributions (items 6 to 27). These are classified in the main expenditure tables according to the nature of the local government expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and communications—Highways, roads and bridges". These grants-in-aid and shared-cost contributions are gross expenditures by the provinces, i.e., they include any amounts received from the Government of Canada and passed on to local governments.

Table 9—Provincial Revenue from Liquor Operations

This table shows the calculation of liquor profits as shown in general revenue (Table 1, item 20). It also reconciles these totals with the profits reported by the liquor boards or commissions. Then the total provincial revenue derived from what may be described as "liquor control" is summarized.

It should be noted that item 1, "Gross sales", represents only sales by the liquor boards or commissions. In certain provinces beer and wine are also sold directly by breweries and wineries. See "Control and Sale of Alcoholic Beverages in Canada", published by this Division, for a more detailed analysis of liquor transactions.

March 30, 1962.

STATISTICAL TABLES

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1960¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Taxes²	14,880	3,751	27,414	23,870
2	Federal-provincial tax-sharing arrangements²	20,017	4,390	31,945	26,298
	Privileges, licences and permits:				
3	Liquor control and regulation	1,868	35	318	16
4	Motor vehicles	1,773	733	5,492	4,581
5	Natural resources	733	21	1,463	3,648
6	Other	493	118	553	456
7	Total privileges, licences and permits	4,867	907	7,826	8,701
8	Sales and services	1,989	683	2,632	1,876
9	Fines and penalties	282	46	291	214
	Interest, discount, premium and exchange: ⁴				
10	Interest	538	100	2,692	2,847
11	Profit on foreign exchange	—	—	32	65
12	Other	—	—	78	—
13	Total interest, discount, premium and exchange	538	100	2,802	2,912
	Other Governments:				
	Government of Canada:				
14	Share of income tax on power utilities	177	36	233	101
15	Subsidies	17,069 ⁶	3,157 ⁷	9,557 ⁷	9,179 ⁷
16	Contributions ⁸	20,078	2,459	21,219	16,670
17	Total Government of Canada	37,324	5,652	31,009	25,950
18	Municipalities — Contributions⁸	14	2	236	31
19	Total other governments	37,338	5,654	31,245	25,981
	Government enterprises:				
20	Liquor profits	2,487	1,192	11,508	7,878
21	Other ⁹	—	—	—	—
22	Total government enterprises	2,487	1,192	11,508	7,878
23	Other revenue	121	7	121	58
24	Sub-totals	82,519	16,730	115,784	97,788
	Non-revenue and surplus receipts:				
25	Refunds of previous years' expenditure	90	7	77	12
26	Repayment of advances credited to revenue	12	10	—	—
27	Other	—	—	—	—
28	Total non-revenue and surplus receipts	102	17	77	12
29	Total gross general revenue	82,621	16,747	115,861	97,800
30	Population (000's) ¹⁰	449	102	716	590
31	Gross general revenue per capita (\$)	184	164	162	166

¹ Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and Table 5.

² See Table 3 for breakdown.

³ Federal tax abstention grant.

⁴ Excludes net sinking fund earnings as follows: Nfld. 386; P.E.I. 187; N.S. 1,816; N.B. 2,438; Que. 5,811; Ont. 3,154; Man. 1,261 (reserve for debt retirement); Sask. 741; Alta. nil; B.C. 3,463.

⁵ Includes guarantee fees 44 (receipts by the Province of a portion of the interest paid to banks on industrial bonds guaranteed by the Province and purchased and held by the banks).

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1960¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
392,928	460,512	30,286	53,232	28,413	132,540	1,167,826	528	119	1,168,473	1
68,631	106,211	39,452	40,232	55,370	67,853	460,399	419 ³	530 ³	461,348	2
13,906	24,645	2,667	20	923	463	44,861	6	53	44,920	3
37,987	68,469	7,774	7,492	12,171	17,969	164,441	131	38	164,610	4
30,819	37,440	3,920	19,677	150,332	55,172	303,225	27	59	303,311	5
8,440	9,251	1,181	1,621	1,875	2,745	26,733	57	31	26,821	6
91,152	139,805	15,542	28,810	165,301	76,349	539,260	221	181	539,662	7
8,818	17,782	2,616	4,949	6,920	8,634	56,899	226	46	57,171	8
1,083	2,423	378	683	1,408	707	7,515	12	11	7,538	9
4,510	27,072	11,624	14,974	16,240	956	81,553	19	—	81,572	10
72	183	—	2	—	—	354	—	—	354	11
—	20	—	233 ⁵	5	—	336	—	—	336	12
4,582	27,275	11,624	15,209	16,245	956	82,243	19	—	82,262	13
1,504	1,043	20	51	1,239	350	4,754	—	—	4,754	14
3,241	3,641	2,065	2,098	2,400	1,281	53,688	39	45	53,772	15
49,984	139,765	23,519	26,847	29,952	55,216	385,709	133	203	386,045	16
54,729	144,449	25,604	28,996	33,591	56,847	444,151	172	248	444,571	17
12,360	4	458	460	5,378	762	19,705	—	—	19,705	18
67,089	144,453	26,062	29,456	38,969	57,609	463,856	172	248	464,276	19
33,495	53,128	10,088	13,124	18,869	27,061	178,830	808	589	180,227	20
2,800	—	—	3,576	475	—	6,851	—	—	6,851	21
36,295	53,128	10,088	16,700	19,344	27,061	185,681	808	589	187,078	22
2,441	316	21	123	273	218	3,699	2	1	3,702	23
673,019	951,905	136,069	189,394	332,243	371,927	2,967,378	2,407	1,725	2,971,510	24
395	353	277	96	166	505	1,978	21	75	2,074	25
—	—	56	214	346	942	1,580	—	—	1,580	26
—	—	—	88	—	—	88	—	—	88	27
395	353	333	398	512	1,447	3,646	21	75	3,742	28
673,414	952,258	136,402	189,792	332,755	373,374	2,971,024	2,428	1,800	2,975,252	29
4,999	5,952	885	902	1,243	1,570	17,408	13	21	17,442	30
135	160	154	210	268	238	171	187	86	171	31

⁶ Consists of Atlantic Provinces Adjustment Grant 7,500, transitional grant 700, additional subsidy 7,300 and annual statutory subsidies, 1,569.

⁷ Includes Atlantic Provinces Adjustment Grant: P.E.I. 2,500; N.S. 7,500; N.B. 7,500.

⁸ See Table 7 for a breakdown of the functions of expenditure towards which the contributions were made.

⁹ Que. — Contributions from Hydro-Electric Commission; Sask. — Profits of various crown corporations; Alta. — Treasury Branches net profit.

¹⁰ Population at June 1, 1959, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1960

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative ¹	3,451	551	3,710	3,471
2	Legislative	381	122	317	325
3	Research, planning and statistics	—	—	—	10
4	Total general government	3,832	673	4,027	3,806
Protection of persons and property:					
5	Law enforcement	460	65	508	393
Corrections:					
6	Juvenile delinquents	116	9	430	160
7	Other offenders	357	55	14	235
8	Police protection	1,538	121	644	497
9	Other	765	131	1,576	867
10	Total protection of persons and property	3,236	381	3,172	2,152
Transportation and communications:					
11	Airways	1	—	—	—
12	Highways, roads and bridges	22,192	10,042	33,871	36,399
13	Railways	—	—	—	—
14	Telephone, telegraph and wireless	—	—	30	—
15	Waterways	105	57	656	578
16	Other	—	5	16	—
17	Total transportation and communications	22,298	10,104	34,573	36,977
Health and social welfare:					
Health:					
18	General health	248	53	174	390
19	Public health	1,349	517	2,599	2,216
20	Medical, dental and allied services	1,447	36	182	117
21	Hospital care	14,946	3,132	23,004	13,139
22	Total health	17,990	3,738	25,959	15,862
Social welfare:					
23	Aid to aged persons	3,665	631	3,413	3,808
24	Aid to blind persons	288	58	520	475
25	Aid to unemployed employables and unemployables ²	10,178	507	2,534	1,544
26	Mothers' allowances	—	131	2,009	1,372
27	Child welfare	490	103	743	237
28	Labour	67	2	204	249
29	Other social welfare	977	81	71	122
30	Total social welfare	15,665	1,513	9,494	7,807
31	Total health and social welfare	33,655	5,251	35,453	23,669
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries	190	38	362	155
33	Parks, beaches and other recreational areas	167	51	126	129
34	Physical culture	10	9	41	35
35	Other	4	11	51	7
36	Total recreational and cultural services	371	109	580	326
Education:					
37	Schools operated by local authorities	13,657 ⁴	1,842	15,683	9,541
38	Universities, colleges, and other schools	1,166	548	3,148	2,125
39	Education of the handicapped	130	22	105	87
40	Superannuation and pensions	— 45 ³	3	1,561	89
41	Other	662	102	850	223
42	Total education	15,570	2,517	21,347	12,065

See footnotes at end of table.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1960

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
25,324	29,358	6,216	7,051	5,112	13,890	98,134	262	34	98,430	1
2,155	4,160	1,003	494	1,048	1,410	11,415	18	20	11,453	2
—	316	—	87	76	147	636	—	—	636	3
27,479	33,834	7,219	7,632	6,236	15,447	110,185	280	54	110,519	4
11,183	5,513	1,145	1,695	2,704	2,009	25,675	1	—	25,676	5
301	2,770	868	160	1,048	1,444	7,306	—	—	7,306	6
3,375	14,705	1,020	1,008	2,901	5,260	28,930	—	—	28,930	7
9,872	13,103	860	1,059	1,429	2,029	31,152	—	—	31,152	8
7,955	12,794	1,716	2,578	5,066	3,596	37,044	10	19	37,073	9
32,686	48,885	5,609	6,500	13,148	14,338	130,107	11	19	130,137	10
23	—	—	6	—	—	30	5	—	35	11
155,379	272,878	41,442	32,171	62,431	73,772	740,577	663	57	741,297	12
—	—	—	—	—	—	—	—	—	—	13
534	—	39	315	327	1,837	4,448	89	—	4,537	14
—	—	7	—	—	—	28	—	—	28	15
155,936	272,878	41,488	32,492	62,758	75,609	745,113	757	57	745,927	17
2,487	2,973	608	521	497	1,018	8,969	20	36	9,025	18
15,649	14,237	3,221	5,214	4,326	6,204	55,532	133	142	55,807	19
1,942	2,497	449	1,893	2,013	3,660	14,236	3	9	14,248	20
82,621	242,492	35,358	44,623	55,391	66,394	581,100	165	201	581,466	21
102,699	262,199	39,636	52,251	62,227	77,276	659,837	321	388	660,546	22
23,611	21,415	3,509	5,708	12,626	15,978	94,364	32	81	94,477	23
2,155	1,343	306	316	391	568	6,420	3	20	6,443	24
16,905	22,786	6,238	4,784	4,871	16,115	86,462	68	60	86,590	25
20,156	12,138	—	1,950	2,083	—	39,839	—	—	39,839	26
16,853	5,767	1,280	1,085	2,092	2,833	31,483	38	25	31,546	27
3,697	1,756	189	260	468	521	7,413	—	—	7,413	28
27,540	2,543	708	1,865	1,279	1,647	36,833	—	22	36,855	29
110,917	67,748	12,230	15,968	23,810	37,662	302,814	141	208	303,163	30
213,616	329,947	51,866	68,219	86,037	114,938	962,651	462	596	963,709	31
702	1,681	62	392	137	483	4,202	2	2	4,206	32
1,176	9,199	1,027	806	933	2,105	15,719	53	10	15,782	33
11	123	—	123	12	107	471	—	4	475	34
2,894	1,020	—	87	839 ³	99	5,012	—	2	5,014	35
4,783	12,023	1,089	1,408	1,921	2,794	25,404	55	18	25,477	36
84,644 ⁵	152,768	23,760	25,982	53,023	52,193	433,093	903 ⁶	616 ⁷	434,612	37
47,883	44,669	5,846	8,181	18,445	9,155	141,166	—	—	141,166	38
310	3,218	6	351	644	475	5,348	—	—	5,348	39
88	13,446	468	733	2	3,407	19,752	—	—	19,752	40
5,690	2,795	940	1,079	1,625	1,257	15,223	—	10	15,233	41
138,615	216,896	31,020	36,326	73,739	66,487	614,582	903	626	616,111	42

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1960 — Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
Natural resources and primary industries:					
43	Fish and game	1,393	99	228	363
44	Forests	609	112	1,109	2,330
45	Lands: settlement and agriculture	641	731	1,546	1,738
46	Minerals and mines	117	2	1,143	169
47	Water resources	—	—	7	36
48	Other	134	27	157	189
49	Total natural resources and primary industries....	2,894	971	4,190	4,825
50	Trade and industrial development	425	138	906	784
51	Local government planning and development	234	5	112	169
Debt charges:					
52	Commission on bond or debenture sales and other management charges	69	4	9	18
53	Discount (or amount amortized) on provincial bond sales	110	256	775	379
54	Interest	2,770	1,534	10,245	9,166
55	Loss on foreign exchange	—	213	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	1	—	—
57	Total debt charges exclusive of debt retirement⁹	2,949	2,008	11,029	9,563
58	Unconditional grants to local governments¹⁰	984	353	1,031	5,466
59	Contributions to government enterprises¹¹	562	—	212	25
Other expenditure:					
60	Civil defence	41	7	114	87
61	Housing	99	—	43	—
62	Winter works projects in municipalities	25	—	—	—
63	Other	43	460 ¹⁵	80	31
64	Total other expenditure	208	467	237	118
65	Sub-totals	87,218	22,977	116,869	99,945
Non-expense and surplus payments:					
66	Advances charged to revenue	—	—	—	—
67	Refunds of previous years' revenue	—	—	—	—
68	Other	—	—	264	142
69	Total non-expense and surplus payments	—	—	264	142
70	Total gross general expenditure exclusive of debt retirement⁹	87,218	22,977	117,133	100,087
71	Population (000's)¹⁸	449	102	716	590
72	Gross general expenditure exclusive of debt retirement per capita (\$)	194	225	164	170

¹ Includes expenditures on public buildings serving a number of functions.² Includes expenditures on permanent total disability pensions.³ Includes expenditures re provincial auditoriums at Edmonton and Calgary 606.⁴ Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.⁵ Includes 2,159 in respect of debt charges of various school commissions; bonds issued by the Quebec Municipal Commission to discharge school liabilities are included in the report *Direct and Indirect Debt* as indirect debt.⁶ Consists of expenditures on public schools operated by the Territorial Government and grants to denominational schools.⁷ Includes 423 paid to federal government day schools for pupils other than Indians and Eskimos; 74 grants to local school districts; and 79 paid to denominational and private schools.⁸ Excess of teachers' pension contributions over payments of pensions, etc., to teachers.⁹ For data on debt retirement see Table 6, item 14.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1960 — Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
8,797	3,124	865	361	696	1,109	17,035	18	36	17,089	43
8,729	18,652	1,769	948	6,662	14,807	55,727	—	—	55,727	44
35,014	9,285	5,180	11,491	11,663	4,384	81,673	—	—	81,673	45
4,332	1,181	343	1,293	3,787	2,737	15,104	6	—	15,110	46
5,018	1,443	513	37	274	530	7,858	—	—	7,858	47
—	4,879	724	1,936	502	431	8,979	—	—	8,979	48
61,890	38,564	9,394	16,066	23,584	23,998	186,376	24	36	186,436	49
4,709	4,018	1,054	1,257	621	841	14,753	10	—	14,763	50
597	1,148	196	980	1,423	374	5,238	10	75	5,323	51
54	169	186	13	4	400	926	—	—	926	52
662	1,801	1,076	—	—	—	5,059	14	—	5,073	53
15,925	64,609	9,918	14,447	676	3,786	133,076	29	—	133,105	54
—	11	—	9	—	—	233	—	—	233	55
—	—	—	—	—	—	1	—	—	1	56
16,641	66,590	11,180	14,469	680	4,186	139,295	43	—	139,338	57
250	29,326	2,718	14	15,169	11,101	66,412	80	67	66,559	58
—	1,324	275	—	—	2,319	4,717	—	—	4,717	59
—	774	123	96	463	485	2,190	—	—	2,190	60
4,906	402	—	11	—	247	5,708	—	—	5,708	61
1,426	2,924	620	483	1,518	869	7,865	—	—	7,865	62
1,172 ¹²	198	192	181	831 ¹³	7,492 ¹⁴	10,680	8	9	10,697	63
7,504	4,298	935	771	2,812	9,093	26,443	8	9	26,460	64
664,706	1,059,731	164,043	186,134	288,128	341,525	3,031,276	2,643	1,557	3,035,476	65
—	—	87	41	196	1,070	1,394	—	—	1,394	66
—	11,969 ¹⁵	153	59	206	—	12,387	—	—	12,387	67
4,615 ¹⁷	338	—	148	—	184	5,691	—	—	5,691	68
4,615	12,307	240	248	402	1,254	19,472	—	—	19,472	69
669,321	1,072,038	164,283	186,382	288,530	342,779	3,050,748	2,643	1,557	3,054,948	70
4,999	5,952	885	902	1,243	1,570	17,408	13	21	17,442	71
134	180	186	207	232	218	175	203	74	175	72

¹⁰ See Table 8, for a breakdown of all amounts paid to local governments.

¹¹ Consists of: Nfld.—Jubilee Guilds 30, Northern Labrador Affairs (net) 83, Power Commission re rural electrification 449; N.S.—Power Commission re rural electrification and investigation; N.B.—Power Commission re rural electrification; Ont.—Hydro Electric Power Commission bonus re rural lines; Man.—Power Commission Extension Account; B.C.—Toll Highways and Bridges Authority.

¹² Includes rural electrification bureau 542 and assistance to disaster victims 319.

¹³ Includes dividends paid from the Citizens' Dividend Fund 783.

¹⁴ Includes home-owners' subsidy 7,434.

¹⁵ Includes rural electrification 444.

¹⁶ Includes repayment to the Government of Canada under the 1952 Tax Rental Agreement 11,968.

¹⁷ Transfer to reserve for doubtful accounts.

¹⁸ Population at June 1, 1959, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1960¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Taxes:				
	Corporations ²	294	90	894	651
2	Income:				
	Corporations	—	—	—	—
3	Individuals	—	—	—	—
4	Property	—	—	104	237
	Sales: ⁴				
5	Alcoholic beverages	\$	359	\$	\$
6	Amusements and admissions	97	57	389	286
7	Motor fuel and fuel oil	5,029	2,436	15,440	12,179
8	Tobacco	\$	301	\$	1,735
9	General	9,132	—	10,204	8,694
10	Other commodities and services ⁶	—	—	292	—
11	Succession duties	—	—	1 ³	—
12	Other ⁷	328	508	90	88
13	Total taxes	14,880	3,751	27,414	23,870
	Federal-provincial tax-sharing arrangements:				
14	Tax rental agreements	5,725	1,544	11,280	9,433
15	Tax equalization	14,292	3,005	20,665	16,865
16	Revenue stabilization	—	— 159	—	—
17	Total tax-sharing arrangements	20,017	4,390	31,945	26,298
	Privileges, licences, and permits:				
18	Liquor control and regulation	1,868	35	318	16
19	Motor vehicles	1,773	733	5,492	4,581
20	Natural resources	733	21	1,463	3,648
21	Other	493	118	553	456
22	Total privileges, licences, and permits	4,867	907	7,826	8,701
23	Sales and services	264	316	1,560	1,032
24	Fines and penalties⁹	282	46	291	214
	Government of Canada:				
25	Share of income tax on power utilities	177	36	233	101
26	Subsidies	17,069 ¹⁰	3,157 ¹¹	9,557 ¹¹	9,179 ¹¹
27	Total Government of Canada	17,246	3,193	9,790	9,280
	Government enterprises:				
28	Liquor profits	2,487	1,192	11,508	7,878
29	Other ¹²	—	—	—	—
30	Total government enterprises	2,487	1,192	11,508	7,878
31	Other revenue	121	7	121	58
32	Sub-totals	60,164	13,802	90,455	77,331
	Non-revenue and surplus receipts:				
33	Refunds of previous years' expenditure	90	7	77	12
34	Repayment of advances credited to revenue	12	10	—	—
35	Other	—	—	—	—
36	Total non-revenue and surplus receipts	102	17	77	12
37	Total net general revenue	60,266	13,819	90,532	77,343
38	Population (000's) ¹³	449	102	716	590
39	Net general revenue per capita (\$)	134	135	126	131

¹ Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and Table 5 for explanation of difference between this table and Table 1.

² Consists of tax on premium income of insurance companies except in Ontario and Quebec, where figures also include Other Corporation Taxes of 2,528 and 17,042, respectively.

³ Collection of arrears.

⁴ Commissions on tax collections allowed to gasoline agents have been added back to motor fuel and fuel oil tax revenue and to general government expenditure as follows: Nfld. (shown gross in Public Accounts); P.E.I. 29; N.S. 90; N.B. 170; Que. 839; Ont. 1,404; Man. 224; Sask. 326; Alta. 642; B.C. 433. Commissions on general and other sales tax collections have also been added back as follows: Nfld. (shown gross in Public Accounts); P.E.I. 24; N.S. 297; N.B. 399; Que. 3,644; Ont. 283; Man. 9; Sask. 868; Alta. 5; B.C. 2,768.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1960¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
26,293	14,923	1,178	709	2,064	2,822	49,918	—	—	49,918	1
88,049	160,938	—	—	—	—	248,987	—	—	248,987	2
54,454	—	—	—	—	—	54,454	—	—	54,454	3
—	2,192	—	16 ³	—	5,588	8,137	190	3	8,330	4
1,990	—	—	⁸	—	⁵	2,349	75	—	2,424	5
7,086	10,159	704	106	695	2,989	22,568	15	—	22,583	6
94,458	159,894	15,345	20,959	25,602	30,857	382,199	245	116	382,560	7
21,188	—	—	—	—	—	23,224	—	—	23,224	8
68,613	—	—	22,502	—	90,066	209,211	—	—	209,211	9
6,562	—	—	—	—	—	6,854	—	—	6,854	10
22,496	33,736	2 ³	5 ³	7 ³	—	56,247	—	—	56,247	11
1,739	78,670	13,057	8,935	45	218	103,678	3	—	103,681	12
392,928	460,512	30,286	53,232	28,413	132,540	1,167,826	528	119	1,168,473	13
—	106,211	26,471	20,052	40,261	58,751	279,728	...	...	279,728	14
68,631	—	12,981	20,180	15,109	11,258	182,986	...	...	182,986	15
—	—	—	—	—	2,156	2,315	...	...	2,315	16
68,631	106,211	39,452	40,232	55,370	67,853	460,399	419⁶	530⁶	461,348	17
13,906	24,645	2,667	20	923	463	44,861	6	53	44,920	18
37,987	68,469	7,774	7,492	12,171	17,969	164,441	131	38	164,610	19
30,819	37,440	3,920	19,677	150,332	55,172	303,225	27	59	303,311	20
8,440	9,250	1,181	1,621	1,809	2,689	26,610	57	31	26,698	21
91,152	139,804	15,542	28,810	165,235	76,293	539,137	221	181	539,539	22
7,365	11,019	1,629	3,336	4,688	6,008	37,217	32	46	37,295	23
1,083	2,423	378	683	1,408	707	7,515	12	11	7,538	24
1,504	1,043	20	51	1,239	350	4,754	—	—	4,754	25
3,241	3,641	2,065	2,098	2,400	1,281	53,688	39	45	53,772	26
4,745	4,684	2,085	2,149	3,639	1,631	58,442	39	45	58,526	27
33,495	53,128	10,088	13,124	18,869	27,061	178,830	808	589	180,227	28
2,800	—	—	3,576	475	—	6,851	—	—	6,851	29
36,295	53,128	10,088	16,700	19,344	27,061	185,681	808	589	187,078	30
2,441	316	21	123	273	218	3,699	2	1	3,702	31
604,640	778,097	99,481	145,265	278,370	312,311	2,459,916	2,061	1,522	2,463,499	32
395	353	277	91	166	505	1,973	21	75	2,069	33
—	—	56	214	346	942	1,580	—	—	1,580	34
—	—	—	88	—	—	88	—	—	88	35
395	353	333	393	512	1,447	3,641	21	75	3,737	36
605,035	778,450	99,814	145,658	278,882	313,758	2,463,557	2,082	1,597	2,467,236	37
4,999	5,952	885	902	1,243	1,570	17,408	13	21	17,442	38
121	131	113	161	224	200	142	160	76	141	39

⁵ Taxed under the general sales tax, item 9.

⁶ N.S. — Long Distance Telephone Tax; Que. — Hospital Tax on meals.

⁷ For breakdown see Explanatory Comment to Table 3.

⁸ Federal tax abstention grant.

⁹ Includes liquor fines. See Table 9, item 16.

¹⁰ See Table 1, footnote 6.

¹¹ See Table 1, footnote 7.

¹² For breakdown see Table 1, footnote 9.

¹³ Population at June 1, 1959, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1960

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	General government:				
2	Executive and administrative ¹	3,451	551	3,710	3,471
3	Legislative	381	122	317	325
3	Research, planning and statistics	—	—	—	10
4	Total general government	3,832	673	4,027	3,806
5	Protection of persons and property:				
5	Law enforcement	460	65	508	362
6	Corrections:				
6	Juvenile delinquents	113	9	390	147
7	Other	351	55	14	228
8	Police protection	1,538	121	644	497
9	Other	751	131	1,576	867
10	Total protection of persons and property	3,213	381	3,132	2,101
11	Transportation and communications:				
11	Airways	1	—	—	—
12	Highways, roads and bridges	14,298	9,257	27,418	28,120
13	Railways	—	—	—	—
14	Telephone, telegraph and wireless	—	—	30	—
15	Waterways	105	57	656	578
16	Other	—	5	16	—
17	Total transportation and communications	14,404	9,319	28,120	28,698
18	Health and social welfare:				
18	Health:				
18	General health	227	48	103	368
19	Public health	524	243	1,207	1,128
20	Medical, dental and allied services	1,426	23	171	70
21	Hospital care	8,472	2,309	13,184	9,175
22	Total health	10,649	2,623	14,665	10,741
23	Social welfare:				
23	Aid to aged persons	1,882	350	1,786	2,015
24	Aid to blind persons	87	16	141	126
25	Aid to unemployed employables and unemployables ²	6,160	202	1,151	606
26	Mothers' allowances	—	131	2,009	1,372
27	Child welfare	483	103	743	237
28	Labour	67	2	204	249
29	Other social welfare	968	77	60	105
30	Total social welfare	9,647	881	6,094	4,710
31	Total health and social welfare	20,296	3,504	20,759	15,451
32	Recreational and cultural services:				
32	Archives, art galleries, museums and libraries	190	38	362	155
33	Parks, beaches and other recreational areas	110	36	70	71
34	Physical culture	10	9	41	35
35	Other	4	11	51	7
36	Total recreational and cultural services	314	94	524	268
37	Education:				
37	Schools operated by local authorities	13,657 ⁵	1,842	15,683	9,365
38	Universities, colleges and other schools	964	404	2,178	1,843
39	Education of the handicapped	130	22	105	87
40	Superannuation and pensions	— 45 ⁶	3	1,561	89
41	Other	662	102	847	223
42	Total education	15,368	2,373	20,374	11,607

See footnotes at end of table.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1960

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
25,324	29,358	6,216	7,051	5,112	13,890	98,134	262	34	98,430	1
2,155	4,160	1,003	494	1,048	1,410	11,415	18	20	11,453	2
—	316	—	87	76	147	636	—	—	636	3
27,479	33,834	7,219	7,632	6,236	15,447	110,185	280	54	110,519	4
11,183	5,513	1,145	1,695	2,704	2,009	25,644	1	—	25,645	5
301	2,544	856	154	949	1,432	6,895	—	—	6,895	6
3,371	11,065	1,004	974	2,661	5,151	24,874	—	—	24,874	7
9,872	13,103	860	1,059	1,429	2,029	31,152	—	—	31,152	8
7,955	12,794	1,716	2,578	5,066	3,596	37,030	10	19	37,059	9
32,682	45,019	5,581	6,460	12,809	14,217	125,595	11	19	125,625	10
23	—	—	6	—	—	30	5	—	35	11
154,684	253,178	38,567	31,065	59,865	58,649	675,101	663	57	675,821	12
—	—	—	—	—	—	—	—	—	—	13
—	—	—	—	—	—	30	—	—	30	14
534	—	39	315	327	1,837	4,448	89	—	4,537	15
—	—	7	—	—	—	28	—	—	28	16
155,241	253,178	38,613	31,386	60,192	60,486	679,637	757	57	680,451	17
2,132	2,523	554	460	444	941	7,800	20	2	7,822	18
5,233	6,263	1,436	3,066	1,212	3,605	23,917	98	80	24,095	19
1,615	2,431	393	1,846	1,955	3,575	13,505	3	9	13,517	20
67,913	161,857	22,731	30,119	32,785	42,578	391,123	165	201	391,489	21
76,893	173,074	25,114	35,491	36,396	50,699	436,345	286	292	436,923	22
12,868	12,339	1,913	3,411	10,660	12,856	60,080	17	37	60,134	23
661	503	111	120	167	305	2,237	1	4	2,242	24
8,563	9,323	2,963	2,093	1,919	8,343	41,323	67	27	41,417	25
20,156	12,138	—	1,950	2,083	—	39,839	—	—	39,839	26
14,612	5,680	1,230	939	2,092	2,537	28,656	38	25	28,719	27
3,697	1,756	189	260	468	521	7,413	—	—	7,413	28
17,037	2,509	698	1,865	1,262	1,568	26,149	—	22	26,171	29
77,584	44,248	7,104	10,638	18,651	26,130	205,697	123	115	205,935	30
154,487	217,322	32,218	46,129	55,047	76,829	642,042	409	407	642,858	31
702	1,681	62	392	137	483	4,202	2	2	4,206	32
1,176	8,771	879	624	707	1,695	14,139	43	10	14,192	33
11	123	—	123	12	107	471	—	4	475	34
2,894 ⁴	1,020	—	87	839 ³	99	5,012	—	2	5,014	35
4,783	11,595	941	1,226	1,695	2,384	23,824	45	18	23,887	36
84,631 ⁶	151,618	23,615	25,720	53,023	52,155	431,309	639 ⁷	602 ⁸	432,550	37
46,431	40,733	5,242	7,157	17,463	7,957	130,372	—	—	130,372	38
310	3,097	6	279	622	468	5,126	—	—	5,126	39
88	13,446	468	733	2	3,407	19,752	—	—	19,752	40
5,676	2,695	933	1,078	1,610	1,215	15,041	—	10	15,051	41
137,136	211,589	30,264	34,967	72,720	65,202	601,600	639	612	602,851	42

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1960 - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
Natural resources and primary industries:					
43	Fish and game	1,393	99	228	363
44	Forests	523	82	1,001	2,037
45	Lands: settlement and agriculture	489	630	1,440	1,620
46	Minerals and mines	117	2	1,143	169
47	Water resources	—	—	7	36
48	Other	134	27	152	189
49	Total natural resources and primary industries ..	2,656	840	3,971	4,414
50	Trade and industrial development	425	138	906	784
51	Local government planning and development	234	5	112	169
Debt charges: ¹⁰					
52	Commission on bond or debenture sales and other management charges	69	4	9	18
53	Discount (or amount amortized) on provincial bond sales	110	256	697	379
54	Interest	2,232	1,434	7,553	6,319
55	Loss on foreign exchange	—	213	-32	-65
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	1	—	—
57	Other	—	—	—	—
58	Total debt charges exclusive of debt retirement ¹²	2,411	1,908	8,227	6,651
59	Unconditional grants to local governments¹³	984	353	1,031	5,466
60	Contributions to government enterprises¹⁴	562	—	212	25
Other expenditure:					
61	Civil defence	22	1	22	17
62	Housing	99	—	43	—
63	Winter works projects in municipalities	—	—	—	—
64	Other ¹⁵	43	460	80	31
65	Total other expenditure	164	461	145	48
66	Sub-totals	64,863	20,049	91,540	79,488
Non-expense and surplus payments:					
67	Advances charged to revenue	—	—	—	—
68	Refunds of previous years' revenue	—	—	—	—
69	Other	—	—	264	142
70	Total non-expense and surplus payments	—	—	264	142
71	Total net general expenditure exclusive of debt retirement¹²	64,863	20,049	91,804	79,630
72	Population (000's) ¹⁶	449	102	716	590
73	Net general expenditure exclusive of debt retirement per capita (\$)	144	197	128	135

¹ Includes expenditure on public buildings serving a number of functions.

² Includes expenditures on permanent total disability pensions.

³ See Table 2, footnote 3.

⁴ Includes special payment toward concert hall in Montreal 2,500.

⁵ Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

⁶ See Table 2, footnote 5.

⁷ Consists of public schools operated by the Territorial Government and grants to denominational schools.

⁸ See Table 2, footnote 7.

⁹ Excess of teachers' pension contributions over payments of pensions, etc., to teachers.

¹⁰ Negative amounts indicate excess of revenue over expenditure.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1960 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
8,632	3,049	797	340	696	1,109	16,706	18	36	16,760	43
8,729	17,404	1,470	399	6,289	13,435	51,369	—	—	51,369	44
34,115	9,005	4,624	8,317	10,889	4,253	75,382	—	—	75,382	45
4,332	1,181	343	1,293	3,767	1,939	14,286	6	—	14,292	46
5,018	1,440	513	37	274	530	7,855	—	—	7,855	47
—	4,526	670	1,936	502	295	8,431	—	—	8,431	48
60,826	36,605	8,417	12,322	22,417	21,561	174,029	24	36	174,089	49
4,709	3,993	1,054	1,237	621	841	14,708	10	—	14,718	50
597	1,148	196	980	1,423	374	5,238	10	75	5,323	51
54	149	186	- 49	4	400	844	—	—	844	52
662	1,801	1,076	—	—	—	4,981	14	—	4,995	53
11,415	37,537	- 1,706	- 527	- 15,564	2,830	51,523	10	—	51,533	54
- 72	- 172	—	7	—	—	- 121	—	—	- 121	55
—	—	—	- 127	- 5	—	- 131	—	—	- 131	56
—	—	—	- 44 ¹¹	—	—	- 44	—	—	- 44	57
12,059	39,315	- 444	- 740	- 15,565	3,230	57,052	24	—	57,076	58
250	29,326	2,718	14	15,169	11,101	66,412	80	67	66,559	59
—	1,324	275	—	—	2,319	4,717	—	—	4,717	60
—	146	26	34	211	134	613	—	—	613	61
4,906	402	—	11	—	247	5,708	—	—	5,708	62
—	929	191	161	449	156	1,886	—	—	1,886	63
1,172	198	186	181	831	7,492	10,674	8	9	10,691	64
6,078	1,675	403	387	1,491	8,029	18,881	8	9	18,898	65
596,327	885,923	127,455	142,000	234,255	282,020	2,523,920	2,297	1,354	2,527,571	66
—	—	87	41	196	959	1,283	—	—	1,283	67
—	11,969 ¹⁶	153	59	206	—	12,387	—	—	12,387	68
4,615 ¹⁷	338	—	148	—	184	5,691	—	—	5,691	69
4,615	12,307	240	248	402	1,143	19,361	—	—	19,361	70
600,942	898,230	127,695	142,248	234,657	283,163	2,543,281	2,297	1,354	2,546,932	71
4,999	5,952	885	902	1,243	1,570	17,408	13	21	17,442	72
120	151	144	158	189	180	146	177	64	146	73

¹¹ Guarantee fees (receipt by the Province of a portion of the interest paid to banks on industrial bonds guaranteed by the Province and purchased and held by the banks).

¹² For data on debt retirement see Table 6, item 14.

¹³ See Table 8, for a breakdown of all amounts paid to local governments.

¹⁴ See Table 2, footnote 11.

¹⁵ See footnotes against provincial amounts under this heading in Table 2, item 63.

¹⁶ Includes repayment to the Government of Canada under the 1952 Tax Rental Agreement 11,968.

¹⁷ Transfer to reserve for doubtful accounts.

¹⁸ Population at June 1, 1959, as estimated by the Census Division, Dominion Bureau of Statistics.

**TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year
Ended March 31, 1960**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary revenue per public accounts	75,184	16,068	91,273	83,185
	To arrive at "gross general revenue"				
	Add:				
2	Revenue of administrative or special funds ¹	418	89	1,193	6,755
3	Capital account revenue	8,057	1,109	—	—
4	Revenue deducted from ordinary expenditure in public accounts	25	—	16,968	3,249
5	Revenue deducted from capital expenditure in public accounts	—	—	6,561	7,387
6	Expenditure deducted from revenue in public accounts	—	63	447	596
7	Unremitted revenue from liquor operations	—	—	694	—
8	Adjustment of tax rental agreement revenue	—	—	—	182
9	Revenue not taken into 1959-60 accounts (Income tax on power utilities)	177	—	—	—
10	Total additions	8,677	1,261	25,863	18,169
	Deduct:				
11	Refunds of current year's expenditure included in revenue in public accounts	162	40	54	134
12	Refunds of current year's revenue included in expenditure in public accounts	—	521	—	—
13	Sinking fund earnings included in revenue in public accounts	—	—	—	—
14	Revenue of working capital funds to be offset against expenditure	327	—	165	106
15	Profits of working capital funds taken into revenue in public accounts	—	—	—	—
16	Offsets to adjust contributions to and from government enterprises to a "net" basis	305	—	—	—
17	Employees' contributions to superannuation fund taken into revenue in public accounts	230	—	—	—
18	To deduct amount turned over by liquor board in excess of profits on sales	20	—	—	—
19	Adjustment of tax rental agreement revenue	—	—	—	—
20	Non revenue items—loans and repayments	—	—	—	—
21	Collection of pre-Union assets	12	—	—	—
22	Previous years surplus included in revenue	—	—	—	—
	Interfund eliminations:				
23	Special fund expenditure included in provincial ordinary revenue	20	—	—	—
24	Special fund expenditure included in revenue of other special fund	—	—	886	—
25	Provincial ordinary expenditure included in special fund revenue	164	21	170	3,314
26	Provincial ordinary expenditure included in capital revenue	—	—	—	—
27	Intervote transfer	—	—	—	—
28	Total deductions	1,240	582	1,275	3,554
29	Gross general revenue (Table 1, item 29)	82,621	16,747	115,861	97,800
	To arrive at "net general revenue"				
	Deduct:				
30	Interest, discount, premium and exchange	538	100	2,802	2,912
31	Grants-in-aid and shared-cost contributions	20,092	2,461	21,455	16,701
32	Institutional revenue	1,725	367	1,072	844
33	Net general revenue (Table 3, item 37)	60,266	13,819	90,532	77,343

¹ See Introduction for a complete listing of the administrative or special funds included in these statistics.

TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1960

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
598,094	702,470	93,898	142,998	334,816	307,366	2,456	3,019	1
2,444	189,806	28,389	12,234	1,620	1,650	-	-	2
7	2,415	3,569	-	3,914	-	-	-	3
71,441	62,252	17,961	36,950	29	60,990	134	-	4
961	34,000	119	-	-	-	-	-	5
4,621	1,735	233	1,194	647	3,201	-	-	6
1,671	1,101	23	147	962	203	-	-	7
-	-	-	304	-	-	-	-	8
-	-	-	-	-	-	-	-	9
81,145	291,309	50,294	50,829	7,172	66,044	134	-	10
-	133	83	477	2,991	-	-	28	11
59	-	-	-	-	-	-	-	12
5,362	3,157	-	-	-	-	-	-	13
-	-	-	-	-	-	7	-	14
-	-	25	213	268	-	155	-	15
-	-	-	-	2,310	-	-	-	16
-	-	-	376	2,551	-	-	-	17
-	-	-	-	-	-	-	959	18
400	3,394	-	-	-	-	-	-	19
-	-	-	-	-	-	-	232	20
-	-	-	-	-	-	-	-	21
-	-	3,742	-	-	-	-	-	22
-	466	600	2,489	561	-	-	-	23
-	-	-	-	-	-	-	-	24
4	34,371	3,340	480	-	36	-	-	25
-	-	-	-	-	-	-	-	26
-	-	-	-	552	-	-	-	27
5,825	41,521	7,790	4,035	9,233	36	162	1,219	28
673,414	952,258	136,402	189,792	332,755	373,374	2,428	1,800	29
4,582	27,275	11,624	15,209	16,245	956	19	-	30
62,344	139,769	23,977	27,307	35,330	55,978	133	203	31
1,453	6,764	987	1,618	2,298	2,682	194	-	32
605,035	778,450	99,814	145,658	278,882	313,758	2,082	1,597	33

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1960**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary expenditure per public accounts	70,024	14,558	80,565	83,011
	To arrive at "gross general expenditure"				
	Add:				
2	Expenditure of administrative or special funds ¹	338	17	1,523	8,273
3	Capital account expenditure	20,221	9,876	11,566	7,726
4	Revenue deducted from ordinary expenditure in public accounts	25	—	16,968	3,249
5	Revenue deducted from capital expenditure in public accounts	—	—	6,561	7,387
6	Expenditure deducted from revenue in public accounts	—	63	447	596
7	Items charged to surplus account by province	—	—	—	—
8	Deficits of working capital funds not taken into expenditure ..	—	—	84	13
9	Liquor board expenditure other than liquor selling costs	—	—	694	—
10	Interest on public debt charged to sinking funds	—	—	—	—
11	Total additions	20,584	9,956	37,843	27,244
	Deduct:				
12	Refunds of current year's expenditure included in revenue in public accounts	162	40	54	134
13	Refunds of current year's revenue included in expenditure in public accounts	—	521	—	—
14	Debt retirement included in ordinary expenditure	1,704	717	—	6,614
15	Revenue of working capital funds to be offset against expenditure	327	—	165	106
16	Operating surplus of working capital funds to be offset against expenditure	—	10	—	—
17	Offsets to adjust contributions to and from government enterprises to a "net" basis	305	—	—	—
18	Employees' contributions to superannuations fund to be offset against expenditure	230	—	—	—
19	Contributions to liquor boards offset against liquor profits	478	—	—	—
20	Repayment re 1952 tax rental agreement	—	228	—	—
21	Non expenditure items - loans and repayments	—	—	—	—
	Interfund eliminations:				
22	Special fund expenditure included in provincial ordinary revenue	20	—	—	—
23	Special fund expenditure included in revenue of other special fund	—	—	886	—
24	Provincial ordinary expenditure included in special fund revenue	164	21	170	3,314
25	Intervote transfer	—	—	—	—
26	Total deductions	3,390	1,537	1,275	10,168
27	Gross general expenditure exclusive of debt retirement (Table 2, item 70)	87,218	22,977	117,133	100,087
	To arrive at "net general expenditure"				
	Deduct:				
28	Interest, discount, premium and exchange	538	100	2,802	2,912
29	Grants-in-aid and shared-cost contributions	20,092	2,461	21,455	16,701
30	Institutional revenue	1,725	387	1,072	844
31	Net general expenditure exclusive of debt retirement (Table 4, item 71)	64,863	20,049	91,804	79,630

¹ Total "budgetary" expenditure including capital expenditure 25,005.

² See Introduction for a complete listing of the administrative or special funds included in these statistics.

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1960**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
489,553	635,606	85,881	141,268 ¹	228,157	235,545	2,671	2,509	1
2,138	209,716	28,158	12,065	2,866	1,455	—	—	2
108,844	181,736	38,469	—	67,967	47,766	—	238	3
71,441	62,252	17,961	35,881	29	60,990	134	—	4
961	34,000	119	—	—	—	—	—	5
4,621	1,735	233	1,194	647	3,201	—	—	6
—	11,968	—	—	—	—	—	—	7
—	—	23	—	—	—	—	—	8
1,671	1,049	—	9	—	203	—	—	9
—	—	—	—	—	2,111	—	—	10
189,676	502,456	84,963	49,149	71,509	115,726	134	238	11
—	133	83	477	2,991	—	—	28	12
59	—	—	—	—	—	—	—	13
9,845	31,054	2,513	—	1,849	8,456	—	—	14
—	—	—	—	—	—	7	—	15
—	—	25	213	322	—	155	—	16
—	—	—	—	2,310	—	—	—	17
—	—	—	376	2,551	—	—	—	18
—	—	—	—	—	—	—	899	19
—	—	—	—	—	—	—	—	20
—	—	—	—	—	—	—	263	21
—	466	600	2,489	561	—	—	—	22
—	—	—	—	—	—	—	—	23
4	34,371	3,340	480	—	36	—	—	24
—	—	—	—	552	—	—	—	25
9,908	66,024	6,561	4,035	11,136	8,492	162	1,190	26
669,321	1,072,038	164,283	186,382	288,530	342,779	2,643	1,557	27
4,582	27,275	11,624	15,209	16,245	956	19	—	28
62,344	139,769	23,977	27,307	35,330	55,978	133	203	29
1,453	6,764	987	1,618	2,298	2,682	194	—	30
600,942	898,230	127,695	142,248	234,657	283,163	2,297	1,354	31

¹ Debt retirement of 8,952 was charged to surplus.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1960**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	From Government of Canada:				
1	Tax-sharing arrangements (Table 1, item 2)	20,017	4,390	31,945	26,298
2	Share of income tax on power utilities (Table 1, item 14)	177	36	233	101
3	Subsidies (Table 1, item 15)	17,069 ²	3,157 ³	9,557 ³	9,179 ³
4	Sub-total items 1 to 3	37,263	7,583	41,735	35,578
	Grants-in-aid and shared-cost contributions:				
	Highways, roads and bridges:				
5	Trans-Canada highway	7,460	320	3,806	7,340
6	Railway grade crossing fund	—	—	420	—
7	Roads to resources	434	465	1,739	761
8	Other highways, roads and bridges	—	—	488 ⁵	178 ⁵
9	Total highways, roads and bridges	7,894	785	6,453	8,279
	Health and social welfare:				
10	Hospital insurance and diagnostic services	4,708	447	8,758	2,980
	General health grants:				
11	Hospital construction	111	132	292	210
12	General public health	256	84	449	331
13	Tuberculosis control	131	38	187	159
14	Mental health	183	83	375	302
15	Venereal disease control	16	3	18	16
16	Crippled children	4	2	19	58
17	Professional training	18	4	30	19
18	Cancer control	2	13	110	74
19	Public health research	—	—	38	—
20	Laboratory and radiological services	190	37	100	106
21	Medical rehabilitation	21	13	11	41
22	Child and maternal health	42	12	63	42
23	Vital statistics fees	3	1	3	3
24	Other health	1	—	—	6
25	Old age assistance	1,738	205	1,627	1,793
26	Allowances to blind persons	201	42	379	349
27	Disabled persons allowances	348	198	759	596
28	Unemployment assistance	3,670	107	624	342
29	Other social welfare	9	4	11	17
30	Total health and social welfare	11,652	1,425	13,853	7,444
	Recreational and cultural services:				
31	Camp ground and picnic area development	57	15	56	58
	Education:				
	Vocational Training Co-ordination Act:				
32	Assistance to students	8	5	10	—
33	Training for primary industries etc.	20	2	27	29
34	Apprenticeship training	64	—	89	94
35	Vocational and technical school assistance	88	123	153	211
36	Training of disabled persons	13	1	34	43
37	Training of unemployed workers	—	—	141	31
38	Other	—	—	—	—
39	Grants to universities ⁶	—	—	82	—
40	Citizenship and language instruction for immigrants ..	—	—	3	—
41	Other education	—	—	7	—
42	Total education	193	131	546	408

See footnotes at end of table.

TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1960

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
68,631	106,211	39,452	40,232	55,370	67,853	460,399	419 ¹	530 ¹	461,348	1
1,504	1,043	20	51	1,239	350	4,754	—	—	4,754	2
3,241	3,641	2,065	2,098	2,400	1,281	53,688	39	45	53,772	3
73,376	110,895	41,537	42,381	59,009	69,484	518,841	458	575	519,874	4
—	18,436	1,919	—	1,066	14,229	54,576	—	—	54,576	5
300	1,133	—	—	—	894	2,747	—	—	2,747	6
—	119	956	994	1,500	798 ⁴	7,766	—	—	7,766	7
395	12	—	80	—	—	1,153	—	—	1,153	8
695	19,700	2,875	1,074	2,566	15,921	66,242	—	—	66,242	9
—	72,843	11,241	13,360	14,884	20,406	149,627	—	—	149,627	10
6,946	6,584	684	642	673	1,429	17,703	—	—	17,703	11
2,100	2,924	496	466	868	878	8,852	—	34	8,886	12
1,469	809	202	202	284	309	3,790	28	7	3,825	13
2,304	2,130	350	392	986	642	7,747	7	—	7,754	14
103	142	28	29	47	47	449	—	—	449	15
134	148	28	25	40	44	502	—	10	512	16
151	299	32	27	27	41	648	—	—	648	17
1,121	1,079	184	187	293	271	3,334	—	11	3,345	18
182	124	18	30	21	28	441	—	34	475	19
1,961	269	161	131	480	29	3,464	—	—	3,464	20
306	62	56	72	46	85	713	—	—	713	21
653	469	130	122	115	160	1,808	—	—	1,808	22
22	27	4	4	5	8	80	—	—	80	23
21	87	—	—	12	—	127	—	—	127	24
10,743	6,653	1,596	1,757	1,966	2,361	30,439	15	44	30,498	25
1,494	840	195	196	224	263	4,183	2	16	4,201	26
8,308	3,858	433	433	556	575	16,064	1	4	16,069	27
8,857	12,032	2,842	2,174	2,414	7,251	40,313	—	29	40,342	28
36	117	10	6	—	4	214	—	—	214	29
46,911	111,496	18,690	20,255	23,941	34,831	290,498	53	185	290,740	30
—	428	148	218	226	410	1,616	10	—	1,626	31
—	100	7	30	11	30	201	1	—	202	32
—	5	6	17	1	8	95	—	—	95	33
—	481	88	93	441	342	1,692	—	—	1,692	34
—	2,338	199	1,015	332	723	5,182	6	14	5,202	35
—	111	28	—	16	12	258	—	—	258	36
—	10	89	53	98	113	535	—	—	535	37
—	—	1	—	31	—	32	—	—	32	38
—	377	—	—	—	—	459	—	—	459	39
—	198	12	1	4	12	230	—	—	230	40
3	—	—	—	—	—	30	63	—	93	41
3	3,620	430	1,209	934	1,240	8,714	70	14	8,798	42

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1960 - Concluded**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	From Government of Canada - Concluded:				
	Grants-in-aid and shared-cost contributions - Concluded:				
	Natural resources and primary industries:				
	Fish and game:				
43	Fur conservation	-	-	-	-
	Forests:				
44	Forest access roads and trails	8	-	34	4
45	Forest inventories	-	-	8	16
46	Forest fire protection	78	5	65	68
47	Reforestation	-	25	1	-
48	Programs to combat budworm	-	-	-	205
	Lands: settlement and agriculture:				
49	Contributions in respect of unharvested crops	-	-	-	-
50	Agricultural lime assistance	17	63	90	99
51	Effective organization of agricultural manpower	-	-	9	4
52	Other agricultural grants	135	4	7	15
53	Other natural resources and primary industries grants	-	-	5	-
54	Total natural resources and primary industries	238	97	219	411
	Other expenditure:				
55	Civil defence	19	6	92	70
56	Winter works projects in municipalities	25	-	-	-
57	Total grants-in-aid and shared-cost contributions from Government of Canada (Table 1, item 16)	20,078	2,459	21,219	16,670
58	Total received from Government of Canada	57,341	10,042	62,954	52,248
	From local governments:				
	Shared-cost contributions:				
59	Law enforcement	-	-	-	31
60	Corrections - juvenile delinquents	-	-	2	-
61	Highways, roads and bridges	-	-	-	-
62	Hospital care	-	-	-	-
63	General and public health and medical services	-	2	-	-
64	Aid to unemployed employables and unemployables	-	-	-	-
65	Child welfare	-	-	-	-
66	Other social welfare	-	-	-	-
67	Education	-	-	234	-
68	Land drainage and improvement	-	-	-	-
69	Miscellaneous	14	-	-	-
70	Total received from Local Governments (Table 1, item 18)	14	2	236	31
71	Total received from All Governments	57,355	10,044	63,190	52,279

¹ Federal tax abstention grant.

² See Table 1, footnote 6.

³ See Table 1, footnote 7.

⁴ Applied against expenditure on mining roads, classified under "Natural Resources and Primary Industries - Minerals and Mines", on Tables 2 and 4.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1960 - Concluded**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	75	63	40	—	—	178	—	—	178	43
—	545	221	264	168	640	1,884	—	—	1,884	44
—	178	21	26	75	408	732	—	—	732	45
—	343	47	147	130	311	1,194	—	—	1,194	46
—	182	10	—	—	13	231	—	—	231	47
—	—	—	—	—	—	205	—	—	205	48
—	—	—	2,911	504	—	3,415	—	—	3,415	49
768	43	—	—	—	75	1,155	—	—	1,155	50
16	9	13	20	57	8	136	—	—	136	51
—	142	422	243	10	153	1,131	—	—	1,131	52
165	381	59	56	20	142	828	—	—	828	53
949	1,898	856	3,707	964	1,750	11,089	—	—	11,089	54
—	628	91	62	252	351	1,571	—	—	1,571	55
1,426	1,995	429	322	1,069	713	5,979	—	—	5,979	56
49,984	139,765	23,519	26,847	29,952	55,216	385,709	133	203	386,045	57
123,360	250,660	65,056	69,228	88,961	124,700	904,550	591	778	905,919	58
—	—	—	—	—	—	31	—	—	31	59
—	—	—	—	26	—	28	—	—	28	60
—	—	—	32	—	—	32	—	—	32	61
5,271 ⁷	—	69	—	5,352 ⁸	387 ⁹	11,079	—	—	11,079	62
571	4	206	285	—	2	1,070	—	—	1,070	63
—	—	—	60	—	2	62	—	—	62	64
2,241	—	50	62	—	296	2,649	—	—	2,649	65
4,149	—	—	—	—	75	4,224	—	—	4,224	66
13	—	—	—	—	—	247	—	—	247	67
115	—	119	—	—	—	234	—	—	234	68
—	—	14	21	—	—	49	—	—	49	69
12,360	4	458	460	5,378	762	19,705	—	—	19,705	70
135,720	250,664	65,514	69,688	94,339	125,462	924,255	591	778	925,624	71

⁵ Includes contributions re winter works projects carried out by the provincial governments: N.S. 178; N.B. 166.

⁶ See Explanatory Comment dealing with Table 7.

⁷ Contributions from municipalities under the Public Charities Act towards maintenance of indigents, etc.

⁸ Municipal contribution for hospital insurance, from equalized assessment.

⁹ Arrears of contributions from municipalities to the hospital insurance service 217 and tuberculosis control 170.

**TABLE 8. Amounts Paid to Other Governments, for Fiscal Year Ended
March 31, 1960**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	To local governments:				
	Unconditional grants:				
1	Shared-revenue contributions ¹	—	—	9	—
2	Subsidies	977	349	1,022	5,466
3	Grants in lieu of local taxes on provincial government property ²	7	4	—	—
4	Other	—	—	—	—
5	Total unconditional grants (Table 2, item 58)	984	353	1,031	5,466
	Grants-in-aid and shared-cost contributions:				
	Protection of persons and property:				
6	Corrections	—	—	—	28
7	Police protection	—	—	—	—
8	Other—Fire protection	1	2	—	—
9	Other	—	—	—	—
	Transportation and communications:				
10	Highways, roads and bridges	185	24	—	230
	Health and social welfare:				
11	Public health	99	—	—	—
12	Medical, dental and allied services	—	—	—	—
13	Hospital care ³	—	—	388	—
14	Aid to aged persons (homes)	—	—	—	—
15	Aid to unemployed employables and unemployables ..	—	18	655	342
16	Child welfare	—	—	—	147
17	Other	—	—	—	—
	Recreational and cultural services:				
18	Parks, beaches and other recreational areas	—	—	—	—
19	Other	—	—	—	—
	Education:				
20	Schools operated by local authorities ⁴	5	1,706	14,748	8,717
	Natural resources and primary industries:				
21	Lands: settlement and agriculture	—	—	—	—
22	Other	—	—	—	—
23	Local government planning and development	20	—	—	85
	Other expenditure:				
24	Civil defence	—	—	39	46
25	Housing	—	—	—	—
26	Winter works projects	25	—	—	—
27	Other	—	—	—	10
28	Total grants-in-aid and shared-cost contributions ..	330	1,750	15,830	9,605
29	Total paid to Local Governments	1,314	2,103	16,861	15,071
	To Government of Canada:				
30	Grant-in-aid and shared-cost contributions	—	—	600 ⁵	—
31	Police services—R.C.M.P.	639	121	644	497
32	Total paid to All Governments	1,953	2,224	18,105	15,568

¹ N.S. — share of Crown land leases; Ont. — share of liquor licences; Alta. — share of liquor fines.

² Does not include grants in lieu of taxes paid by provincial government enterprises.

³ Excludes amounts paid directly to municipal hospital boards.

⁴ Includes grants paid directly to teachers in P.E.I., N.B. and Que.

⁵ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 13,136.

**TABLE 8. Amounts Paid to Other Governments, for Fiscal Year Ended
March 31, 1960**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	1,049	—	—	169	—	1,227	—	—	1,227	1
250	27,242	2,506	—	15,000	11,101	63,913	80	67	64,060	2
—	1,035	212	8	—	—	1,266	—	—	1,266	3
—	—	—	6	—	—	6	—	—	6	4
250	29,326	2,718	14	15,169	11,101	66,412	80	67	66,559	5
—	—	—	—	—	—	28	—	—	28	6
—	223	—	—	—	—	223	—	—	223	7
1,500	157	—	—	—	—	1,660	—	—	1,660	8
63	5	—	—	—	—	68	—	—	68	9
4,572	62,248	4,347	6,979	5,012	186	83,783	82	16	83,881	10
335	2,555	77	181	1,093	—	4,340	—	2	4,342	11
—	35	139	—	—	—	174	—	—	174	12
—	206	31	11	2	326	964	—	—	964	13
—	6,255	—	—	—	20	6,275	—	—	6,275	14
—	14,549	1,928	3,475	1,689	10,248	32,904	—	52	32,956	15
—	4,096	319	—	—	—	4,562	—	—	4,562	16
—	176	29	—	—	—	205	—	3	208	17
—	335	—	2	5	—	342	—	—	342	18
—	499	—	1	—	—	500	—	—	500	19
80,186 ⁶	148,368	23,744	24,614	51,346	50,751	404,180	7	74 ⁸	404,254	20
188	1,108	532	117	217	18	2,180	—	—	2,180	21
60	48	80	1	51	8	248	—	—	248	22
—	55	—	2	—	—	162	—	—	162	23
—	507	—	—	103	326	1,021	—	—	1,021	24
400	208	—	—	—	—	608	—	—	608	25
1,426	2,924	620	444	1,518	869	7,826	—	—	7,826	26
109	98	47	—	10	—	274	—	—	274	27
88,839	244,655	31,893	35,827	61,046	62,752	552,527	82	147	552,756	28
89,089	273,981	34,611	35,841	76,215	73,853	618,939	162	214	619,315	29
—	—	—	—	—	—	600	—	—	600	30
—	—	837	1,047	1,408	1,817	7,010	—	—	7,010	31
89,089	273,981	35,448	36,888	77,623	75,670	626,549	162	214	626,925	32

⁶ Does not include expenditures by the Province to meet debt charges of various school corporations 2,159.

⁷ Local schools are operated by the Territorial Government and by religious denominations.

⁸ Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

⁹ Movements of coal 500; banking of coal 100.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1960¹

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Operations				
1	Gross sales	7,033	3,594 ²	32,602	22,897
2	Deduct cost of goods sold	3,994	2,276	19,166	13,352
3	Gross profit on sales	3,039	1,318	13,436	9,545
4	Deduct administrative and general expenses less miscellaneous income	552	126	1,928	1,667
5	Net profit (as per Tables 1 and 3)	2,487	1,192	11,508	7,878³
	Reconciliation with Liquor Board operations				
	Add: Revenue excluded from above and shown on general revenue tables as:				
6	Privileges, licenses and permits	1,868	35	192	16
7	Fines and penalties	25	—	56	—
8	Confiscations	—	—	—	—
	Deduct: Expenditure excluded from item 4 and shown on expenditure tables as:				
9	Enforcement expenses	—	—	11	—
10	Other ⁴	—	—	683	—
11	Net profits as per Liquor Board reports	4,380	1,227	11,062	7,894
	Summary⁵				
12	Net profit, Table 3, item 28	2,487	1,192	11,508	7,878
13	Sales tax, Table 3, item 5	—	359	—	—
14	Privileges, licences and permits, Table 3, item 18	1,868	35	318	16
15	Fines and penalties, included in Table 3, item 24	25	15	56	39
16	Confiscations, included in Table 3, item 31	—	—	3	—
17	Total revenue from liquor operations	4,380	1,601	11,885	7,933

¹ Figures in the published Liquor Board reports have been adjusted for purposes of interprovincial comparability. A reconciliation with these liquor reports is given in items 6 to 11.

² After deducting health tax 359 paid by purchaser. See item 13.

³ Includes commission received for collection of general sales tax.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1960¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
101,936	170,533	47,826	43,657	69,342	96,309	595,729	2,172	1,531	599,432	1
59,592	102,257	35,174	28,296	46,637	64,534	375,278	1,233	811	377,322	2
42,344	68,276	12,652	15,361	22,705	31,775	220,451	939	720	222,110	3
8,849	15,148	2,564	2,237	3,836	4,714	41,621	131	131	41,883	4
33,495 ³	53,128	10,088	13,124 ³	18,869	27,061 ³	178,830	808	589	180,227	5
13,906	24,081	2,667	20	923	424	44,132	—	53	44,185	6
—	192	—	—	—	—	273	—	—	273	7
70	—	—	3	—	—	73	—	—	73	8
1,671	—	23	9	—	203	1,917	—	—	1,917	9
—	1,049	—	—	—	—	1,732	—	—	1,732	10
45,800	76,352	12,732	13,138	19,792	27,282	219,659	808	642	221,109	11
33,495	53,128	10,088	13,124	18,869	27,061	178,830	808	589	180,227	12
1,990	—	—	—	—	—	2,349	76	—	2,425	13
13,906	24,645	2,667	20	923	463	44,861	6	53	44,920	14
264	192	125	105	288	—	1,109	7	—	1,116	15
70	65	—	3	—	—	141	—	—	141	16
49,725	78,030	12,880	13,252	20,080	27,524	227,290	897	642	228,829	17

⁴ N.S.—maintenance of R.C.M.P. and prisoners committed expenses; Ont.—liquor licence revenue paid to municipalities.

⁵ Includes revenue collected directly by provincial departments in addition to items 5 to 8 which are reported by the liquor boards.



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FINANCIAL STATISTICS OF
PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Actual

1960

(Fiscal Year Ended March 31, 1961)

/ DOMINION BUREAU OF STATISTICS

DOMINION BUREAU OF STATISTICS
Public Finance and Transportation Division
Public Finance Section

FINANCIAL STATISTICS OF
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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

... figures not appropriate or not applicable.

— nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

INTRODUCTION

This report presents statistics of revenue and expenditure of the ten provincial governments and of the Yukon and Northwest Territories for the fiscal year ended March 31, 1961. A report dealing with actual direct and indirect debt of these governments

as at March 31, 1961 has already been published. Both these reports are prepared from the Public Accounts of each government, supplemented where necessary by additional information received by correspondence with treasury officials.

DEVELOPMENTS IN 1960-61

During the fiscal year ended March 31, 1961, under the Hospital Insurance and Diagnostic Services Act, 1957, agreements were entered into with the Northwest Territories, Yukon Territory and Quebec, effective April 1, 1960, July 1, 1960 and January 1, 1961, respectively. This means that all ten provinces and the two territories are now participating in programmes administered by them, providing hospital insurance and laboratory and other services in aid of diagnosis.

In this report, shared cost receipts from the federal government under hospital insurance plans, in respect of Newfoundland, Prince Edward Island, Nova Scotia, Ontario, Manitoba, Saskatchewan, Alberta, British Columbia and the Northwest Territories, cover a twelve-month period, the Yukon Territory a nine-month period and Quebec a three-month period. In the case of New Brunswick, the Hospital Services Commission of New Brunswick was abolished as of March 31, 1961, and revenue and expenditure under the hospital plan are now included in the province's consolidated accounts. This Commission had operated on a calendar year basis, so in this report, to bring the revenue and expenditure of the scheme to a fiscal year basis to agree with the province's accounting period, we have covered a fifteen-month period, that is, from January 1, 1960 to March 31, 1961. Receipts by the provinces from the Government of Canada towards the cost of these plans are included in item 16 of Table 1, and details are given in item 10 of Table 7; expenditures are included in item 21 of Tables 2 and 4. Item 21 also includes construction and maintenance grants to hospitals, the administrative costs of hospital insurance and the operation of provincially-owned mental, tuberculosis and general hospitals.

Five provinces financed all or part of their share of the total costs in the period under review by charging hospital insurance premiums, viz. Prince Edward Island, New Brunswick, Ontario, Manitoba and Saskatchewan. The rates were approximately \$2.00 for single persons and \$4.00 for families, in Prince Edward Island, New Brunswick, Ontario and Manitoba; in Saskatchewan they were \$17.50 for single persons and \$35.00 for families per annum. Premium revenue is shown in item 12 of Table 3.

In Nova Scotia the 3 per cent general sales tax (increased to 5 per cent effective April 1, 1961), and in British Columbia the 5 per cent general sales tax are intended to help finance the provincial share of the total costs. In Alberta the municipalities are required to contribute to the extent of four mills on

the dollar of the equalized assessment (see item 59 on Table 7). Newfoundland, Quebec and Alberta have not earmarked any specific provincial tax revenue to cover the costs.

Benefits under the hospital insurance plans vary from province to province. However, the federal government does not contribute towards the maintenance of patients in tuberculosis or mental hospitals, in nursing homes, homes for the aged or infirmaries.

Several provinces have set up a separate fund in which to record hospital insurance plan transactions (see the list of "special funds" on page 12).

The programme of federal contributions amounting to one half the cost of labour incurred on "winter projects in municipalities", which was introduced in 1958-59, and extended in 1959-60 was further extended in 1960-61. Most of the winter works projects were carried out by the municipal governments, but in Nova Scotia and New Brunswick where rural roads are largely the responsibility of the provincial government, certain provincial government winter projects qualified for federal contributions under the scheme. The federal contributions were all channelled through the provincial governments. In several provinces, the provincial government added a further contribution to the municipalities towards labour costs (over and above the federal contribution). Since the provincial public accounts do not reveal the nature of the projects which were carried on by the municipal governments out of these federal and provincial grants, they have been classified as "other expenditures" in these statistics. See item 62 on Table 2, item 63 on Table 4, and item 53 on Table 7. However, the road work, carried on by the Nova Scotia and New Brunswick provincial governments under the scheme, is classified as "transportation" expenditure.

The federal government again encouraged the provinces in the development of roads leading to resources. All the provinces received contributions from the federal government for this purpose during 1960-61, for a total of \$13,374,000, an increase of \$5,608,000 over the 1959-60 period.

Net general revenue of all the provinces for the year under review shows an increase of \$88,898,000 over the fiscal year ended March 31, 1960. Of this amount \$78,784,000 is from the increase in taxation revenue, caused in part by changes in the tax rates of various provinces.

Newfoundland increased the general sales tax from 3 per cent to 5 per cent. Although food was added to the list of exemptions, the revenue from this tax in Newfoundland resulted in an increase of \$1,852,000 for the year 1960-61 as compared with the fiscal year 1959-60. In addition, the sales tax on motor fuel in Newfoundland was increased from 17 cents to 19 cents per gallon, which was a deciding factor in the increased revenue from this source of \$827,000 over the previous fiscal period. Prince Edward Island introduced a 4 per cent general sales tax effective July 1, 1960. This resulted in revenue from this source of \$1,194,000 for the nine-month period it was in effect. In Alberta the tax on diesel fuel was increased from 10 cents to 12 cents per gallon effective May 1, 1960. This factor was the main cause for the increase in revenue of \$1,471,000 from the tax on motor fuel and fuel oil over that of the fiscal year 1959-60. The corporation income tax in Quebec was increased from 9 per cent to 10 per cent in 1960. This factor contributed to the increased revenue from this tax in Quebec of \$10,439,000 as compared to the previous fiscal year ended March 31, 1960. Although there was no change in the rate of the corporation income tax in Ontario, there was an increase in the revenue derived from same of \$9,646,000 compared to the fiscal year 1959-60. As well, there was an increase of \$6,224,000 in the individual income tax collected in Quebec for the period under review as compared to the previous fiscal period. An increase of \$22,338,000 has taken place in the revenue derived from hospital insurance premiums, as compared to the previous fiscal year. This was partly due to the operation of the plan in Prince Edward Island for a full year, rather than for six months as in the previous fiscal period. In addition, the revenue from this source in New Brunswick accounts for \$6,662,000; there was no corresponding revenue in this province for the previous fiscal period. In Ontario there was an increase of \$15,331,000 in revenue from hospital insurance premiums over that received for the 1959-60 period, due to the fact that more persons were covered by the scheme.

The total net general expenditure for all provinces increased by \$325,843,000 for the fiscal year 1960-61, as compared with the corresponding expenditure for the 1959-60 period. The net expenditure on highways, roads and bridges totalled \$708,057,000, (item 12, Table 4), as compared to \$675,821,000 for the previous period. Increases under this heading were recorded in Newfoundland, Nova Scotia, New Brunswick, Quebec, Alberta and British Columbia. Net general expenditure on health and social welfare increased in all provinces except Prince Edward Island, for a total of \$766,215,000 (item 31, Table 4) as compared with \$642,858,000 for the 1959-60 period. To this increase of \$123,357,000, in net expenditure on health and social welfare, health contributes \$71,689,000 and social welfare \$51,668,000.

Net general expenditure on education increased in all provinces to a total of \$700,123,000 for the

fiscal year 1960-61 (item 42, Table 4) an increase of \$97,272,000 over the corresponding figure for the 1959-60 period.

The general revenue and expenditure tables in this report do not include the revenues and expenditures of the Montreal-Laurentian Autoroute Board, a toll authority set up by the Province of Quebec in 1957, nor of the B.C. Toll Highways and Bridges Authority, a provincial toll authority which commenced operations in 1954. The following tables show the revenue and expenditure of the Montreal-Laurentian Autoroute Board for the year ended December 31, 1960 and the B.C. Toll Highways and Bridges Authority for the fiscal year ended March 31, 1961.

These statements have been prepared using the same type of analysis as in the main tables of this report. For example, the "general" expenditures include both the ordinary and capital expenditures made by the Authorities in the year under review and exclude sinking fund earnings and the provisions for debt retirement.

THE MONTREAL-LAURENTIAN AUTOROUTE BOARD

Revenue and Expenditure for the Fiscal Year Ended December 31, 1960 (thousands of dollars)

Revenue:

Sales and services—tolls, etc.	2,853
Interest on short term investments	15
Total revenue	2,868

General expenditure:

Highways, roads and bridges	4,274
Debt Charges, exclusive of debt retirement	4,130
Total gross expenditure (exclusive of debt retirement)	8,404

B. C. TOLL HIGHWAYS AND BRIDGES AUTHORITY

Revenue and Expenditure for Fiscal Year Ended March 31, 1961 (thousands of dollars)

Revenue:

Sales and services—Tolls, etc.	
Highways, bridges and tunnels	4,649
Ferries	2,713
Contributions from provincial Government	2,561
Total revenue	9,923

General expenditure:

Highways, bridges and tunnels	4,034
Ferries	5,484
Debt charges, exclusive of debt retirement	3,581
Total gross general expenditure (exclusive of debt retirement)	13,099

The percentage distributions shown below are based on Tables 3 and 4. They indicate the relative significance to each provincial and territorial government of the principal sources of revenue and functions of expenditure.

A comparison of the revenue table with the previous year's percentage distribution of revenue reveals a few changes. A further increase in the percentage of the tax revenue item "hospital insurance premiums" from 3.8 per cent in 1959-60 to 4.5 per cent of the total net general revenue in 1960-61 resulted from premiums being levied by five provinces in the year under review compared with four in the previous year and higher premium revenue in Ontario. A decrease in the percentage compared to the previous year does not necessarily mean that less was received from that particular source compared with the previous year, but that the proportions have altered. However, in the case of natural re-

sources revenue, which dropped to 10.8 per cent from 12.3 per cent, the decrease was almost entirely as a result of Alberta's lower revenue from the sale of Crown reserve leases and reservations; due to the lack of oil markets, and perhaps the need to discover a new major field, there developed a dwindling in the interest shown at Alberta's oil sales and a weakness in bid prices for oil and gas leases and reservations.

On the expenditure side transportation and communications continued to account for the largest share of total net general expenditure, 24.8 per cent, followed very closely by education with 24.4 per cent. In 1959-60 these percentages were 26.7 per cent and 23.7 per cent, respectively. Expenditure on health increased from 17.2 per cent to 17.7 per cent, while expenditure on social welfare increased from 8.1 per cent in 1959-60 to 9.0 per cent in 1960-61.

Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1961

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
Taxes:													
Corporations.....	0.5	0.5	1.0	0.8	4.3	1.8	1.2	0.5	0.9	0.9	—	—	2.0
Income—Corporations.....	—	—	—	—	15.4	20.5	—	—	—	—	—	—	10.5
Individuals.....	—	—	—	—	9.5	—	—	—	—	—	—	—	2.4
Sales:													
Motor fuel and fuel oil	9.1	15.2	17.4	14.8	15.8	19.9	15.9	14.8	11.0	10.1	12.3	12.6	15.8
General.....	17.1	7.4	11.3	10.4	10.8	—	—	15.5	—	27.4	—	—	8.3
All other sales taxes	—	4.8	0.8	2.4	6.0	1.2	0.7	0.1	0.3	0.9	4.1	—	2.2
Succession duties	—	—	—	—	3.6	4.5	—	—	—	—	—	—	2.4
Hospital insurance premiums	—	5.1	—	7.7	—	10.4	12.6	5.9	—	—	—	—	4.5
All other taxes.....	0.5	—	0.2	0.4	0.2	1.1	0.2	0.1	—	1.8	8.8	0.2	0.7
Total taxes.....	27.2	33.0	30.7	36.5	65.6	59.4	30.6	36.9	12.2	41.1	25.2	12.8	48.8
Federal-provincial tax-sharing arrangements	31.7	29.8	35.0	30.9	11.0	13.7	38.5	27.2	23.3	23.0	18.9 ¹	31.0 ¹	18.8
Privileges, licences and permits:													
Liquor control and regulation	3.1	0.2	0.3	—	2.2	3.2	2.6	—	0.4	0.1	0.4	3.3	1.9
Motor vehicles	3.0	4.9	6.3	5.5	6.3	8.4	7.3	5.1	5.3	6.2	6.5	2.1	6.7
Natural resources	2.5	0.1	1.5	4.3	5.5	5.3	4.0	13.6	45.5	17.0	1.1	4.1	10.8
Other	0.8	0.8	0.7	0.6	1.4	1.2	1.3	1.1	0.8	0.8	3.4	1.8	1.1
Total privileges, licences and permits.....	9.4	6.0	8.8	10.4	15.4	18.1	15.2	19.8	52.0	24.1	11.4	11.3	20.5
Government of Canada subsidies	26.5	19.6	10.3	10.6	0.5	0.4	2.0	1.4	1.0	0.4	1.7	2.6	2.1
Liquor profits	3.7	8.1	12.7	9.5	5.1	6.6	11.2	9.2	8.1	8.7	37.3	38.4	7.3
All other revenue.....	1.5	3.5	2.5	2.1	2.4	1.8	2.5	5.5	3.4	2.7	5.5	3.9	2.5
Total net general revenue.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Federal tax abstention grant.

Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1961

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
General government	7.7	5.0	4.2	4.0	4.9	3.4	5.1	4.8	3.8	5.1	11.2	4.6	4.4
Protection of persons and property	4.7	2.7	2.8	2.4	4.7	5.0	4.3	5.3	5.9	4.6	0.1	1.0	4.7
Transportation and communications	20.9	28.8	27.8	33.7	23.5	25.7	26.8	21.0	25.9	22.7	22.1	2.9	24.8
Health	14.1	15.3	17.1	20.6	12.8	21.3	20.2	24.7	15.2	16.8	17.0	32.6	17.7
Social welfare	13.6	6.6	5.3	5.0	15.0	5.4	7.0	8.6	7.5	9.2	3.2	8.1	9.0
Education	24.8	20.5	22.9	14.3	24.3	24.7	22.5	25.5	30.0	22.3	35.6	41.9	24.4
Natural resources and primary industries	5.0	4.7	7.7	5.2	9.4	3.8	8.3	7.7	9.8	8.3	0.6	2.0	7.0
Debt charges (exclusive of debt retirement) ¹	4.6	8.6	8.8	7.2	1.9	4.9	0.9	- 0.9	- 6.3	0.6	1.3	-	2.3
Contributions to other governments	1.5	2.3	1.0	5.8	0.1	3.5	2.0	-	5.7	3.4	4.8	3.9	2.4
All other expenditure	3.1	5.5	2.4	1.8	3.4	2.3	2.9	3.3	2.5	7.0	4.1	3.0	3.3
Net general expenditure (exclusive of debt retirement)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Negative amount indicates excess of revenue over expenditure.

The following summaries show the developments that have taken place in provincial government finance in the last five years. Figures for 1950 are also shown.

**Net General Revenue
Fiscal Years Ended Nearest to December 31**

Province	1950	1956	1957	1958	1959	1960
	millions of dollars					
Newfoundland	21	37	39	62	60	64
Prince Edward Island	5	8	9	13	14	16
Nova Scotia	36	58	65	76	91	92
New Brunswick	32	57	62	71	77	87
Quebec	239	446	515	557	605	641
Ontario	266	482	595	647	778	833
Manitoba	42	66	74	77	100	104
Saskatchewan	66	122	136	141	146	149
Alberta	105	241	246	236	279	246
British Columbia	139	273	282	296	314	320
Yukon Territory	1	2	2	2	2	2
Northwest Territories .....	..	1	1	1	1	2
Totals	952	1,793	2,026	2,179	2,467	2,556

**Net General Expenditure (Exclusive of Debt Retirement)
Fiscal Years Ended Nearest to December 31**

Province	1950	1956	1957	1958	1959	1960
	millions of dollars					
Newfoundland	27	44	48	62	65	75
Prince Edward Island	7	10	11	14	20	15
Nova Scotia	52	71	74	86	92	112
New Brunswick	41	59	64	71	80	95
Quebec	224	434	493	533	601	749
Ontario	279	552	657	742	898	937
Manitoba	35	63	76	98	128	137
Saskatchewan	62	110	124	137	142	150
Alberta	73	170	199	215	235	266
British Columbia	141	258	287	267	283	332
Yukon Territory	1	2	2	2	2	3
Northwest Territories .....	..	1	2	2	1	2
Totals	942	1,774	2,037	2,229	2,547	2,873

Net General Revenue by Source
Fiscal Years Ended Nearest December 31

Source	1950 ¹	1956	1957	1958	1959	1960
millions of dollars						
Taxes:						
Corporations	23	20	41	48	50	52
Income—Corporations	127	62	214	226	249	269
Individuals	—	36	41	48	54	61
Sales:						
Motor fuel and fuel oil	156	301	347	364	383	403
General	76	178	183	187	209	212
All other sales taxes	34	45	49	53	55	57
Succession duties	31	65	53	56	56	60
Hospital insurance premiums	—	8	10	10	94	116
All other taxes	31	18	17	18	18	17
Total taxes	478	733	955	1,010	1,168	1,247
Federal tax rental agreements	93	366	—	—	—	—
Federal-provincial tax-sharing arrangements	—	—	354	399	461	481
Privileges, licenses, and permits:						
Liquor control and regulation	27	33	41	39	45	47
Motor vehicles	67	128	140	146	165	172
Natural resources	99	288	278	259	303	277
Other	14	20	20	23	27	28
Total privileges, licences and permits	207	469	479	467	540	524
Government of Canada subsidies	25	23	22	60	54	54
Liquor profits	112	154	165	175	180	186
All other revenue	37	48	51	68	64	64
Total net general revenue	952	1,793	2,026	2,179	2,467	2,556

¹ Figures for N.W.T. are excluded as they were not available.

Net General Expenditure by Function
Fiscal Years Ended Nearest December 31

Function	1950 ¹	1956	1957	1958	1959	1960
millions of dollars						
General government	37	70	83	95	111	125
Protection of persons and property	51	92	108	116	126	136
Transportation and communications	250	561	588	622	680	713
Health	158	262	302	330	437	509
Social Welfare	87	143	168	192	206	258
Education	183	363	453	523	603	700
Natural resources and primary industries	72	133	147	158	174	201
Debt charges (exclusive of debt retirement)	52	55	55	55	57	67
Contributions to municipalities	17	41	54	62	66	70
All other expenditure	35	54	79	76	87	94
Net general expenditure (exclusive of debt retirement) ..	942	1,774	2,037	2,229	2,547	2,873

¹ Figures for N.W.T. are excluded as they were not available.

SUMMARY OF CONCEPTS AND DEFINITIONS

Reports published by the Dominion Bureau of Statistics dealing with provincial government finances are designed to provide national totals and comparative statistics which are basically consistent and uniform in nature as between provinces. The provinces differ greatly in scale, organization and division of responsibilities between the provincial governments themselves and the local levels of government; their accounting methods and financial reporting practices also vary considerably. Thus figures drawn from the public accounts and other official reports must be recast in many instances for the purpose of classification in terms of standard statistical categories. It may be well to refer briefly to the resulting differences between the provincial reports and this statistical series.

The Bureau figures give wider coverage than the main financial statements of the provinces. In order to arrive at comparative revenues and expenditures, transactions of certain "special" funds or funds shown as "trust" accounts, which are not reflected in the main financial statements of provincial governments but which do embrace general government activities, are consolidated with the latter in these statistics. Deductions from revenues or expenditures are made on different scales by the various provinces and these deductions have to be dealt with as uniformly and consistently as possible to achieve the maximum degree of interprovincial comparability in the statistics presented. Similarly, in some instances it is necessary, for purposes of comparability, to include in the statistics amounts which are charged or credited to surplus or reserves in provincial accounts. The purchase and sale of

goods and services, constituting basically trading operations, and the treatment of profits or losses on operations of working capital funds are not reflected uniformly by all provinces in their main revenue and expenditure statements. These, therefore, must be adjusted to a uniform basis of treatment. Revenues from liquor control also require recasting in the statistical tables to achieve uniform presentation of the actual earnings for the year under review.

There is no standard method applied by all provinces in distinguishing between revenues and expenditures of a capital nature and those of an ordinary or current nature. With current revenues rising steadily, larger and larger amounts are being expended from provincial current accounts on the construction or acquisition of assets such as highways and public buildings. The Province of Saskatchewan no longer maintains a "capital account"; as in the federal Public Accounts, all revenues and expenditures are treated simply as "budgetary" transactions. In Ontario's Public Accounts an amount may be transferred from "capital account" expenditure to "current account" expenditure (\$69 million in 1960-61) and no functional breakdown of this transfer item is possible. For these various reasons the breakdown between "ordinary" and "capital" previously reported in the "actual" reports is no longer made. However, the total amount of expenditures financed through provincial "capital accounts" still appears on the reconciliation statement. See Table 6, item 3. The total amount of capital expenditures financed through provincial "ordinary accounts" is not available.

EXPLANATORY COMMENT

Tables 1 and 2—Gross General Revenue and Expenditure

These tables include revenue and expenditure transactions of (a) capital account, (b) ordinary or current account including working capital fund transactions, and (c) certain trust accounts and special or administrative funds, the operations of which are accounted for separately by provincial governments but which embrace normal government functions.

In order to achieve a measure of interprovincial comparability, certain adjustments have been made to the figures shown in public accounts. Reconciliations of "general" revenue and expenditure, as defined in this report, with provincial ordinary or current accounts are to be found in Tables 5 and 6. The adjustments are explained more fully in the commentary to those tables.

As explained above, capital expenditures financed through capital account are no longer shown separately. Large capital expenditures are also made through ordinary account. The summation of "ordinary" and "capital" figures provides a more valid basis of comparison of government expenditures on the various functions.

"Privileges, licences and permits—Natural resources", Table 1, item 5, includes fish and game royalties; fishing, hunting and trapping licences; timber royalties, grazing fees, hay and wood cutting privileges; mining (including natural gas and petroleum) royalties, dues or bonuses; beach, sand and water lot leases and water power or storage leases, licences or permit fees. It also includes the income taxes on logging and mining corporations which the provinces may levy under the tax rental agreements.

Tables 3 and 4—Net General Revenue and Expenditure

For some purposes it is desirable to know the "net" cost to the provinces of the various services rendered, i.e., the amount spent thereon out of provincial funds after deducting revenues which can be specifically assigned or related to the services rendered. The "gross" presentation emphasizes the administrative burden of services and the "net" presentation emphasizes the net cost to the provincial government of the various services.

"Net general revenue" is arrived at by deducting from "gross general revenue": (a) all revenue

of provincial government institutions, (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-costs contributions, and (d) all capital revenue. These revenues are then deducted from the related items of expenditure to arrive at "net general expenditure".

"Other" taxes, Table 3, item 13, consists of the following items. These are gross amounts i.e. before deduction of any commissions payable to tax collectors.

Tables 3 and 4—Net General Revenue and Expenditure

	\$'000		\$'000
Newfoundland:		Ontario:	
Tax on Fire Insurance Premiums.....	235	Fire Marshal Tax	681
Public Utilities Act	53	Security Transfer Tax	2,231
Total	288	Land Transfer Tax	3,571
		Total.....	6,483
Nova Scotia:		Manitoba:	
Tax on Fire Insurance Premiums.....	41	Crop Insurance Premiums	255
Public Utilities Act.....	56	Fire Prevention Tax.....	37
Total	97	Total.....	292
New Brunswick:		Saskatchewan:	
Fire Prevention Tax on Premiums.....	39	Fire Prevention Assessment Levy	128
Insurance Act	22		
Public Utilities Act.....	32	Alberta:	
Total	93	Fire Prevention Tax.....	53
Quebec:		British Columbia:	
Tax on Fire Insurance Premiums.....	198	Tax on Fire Insurance Premiums	257
Security Transfer Tax	1,143		
Property Transfer Tax	82	Yukon:	
Total	1,423	Poll Tax.....	4

Tables 5 and 6—Reconciliation of General Revenue and Expenditure with Provincial Ordinary Revenue and Expenditure per Public Accounts

These tables are included to explain, as clearly as tabular limitations will permit, what constitutes the difference between current revenue and expenditure as presented in provincial and territorial public accounts and gross general revenue and expenditure. They also show the steps taken to arrive at net general revenue and expenditure.

In some provinces, trust accounts and special or administrative funds have been created, the revenues and expenditures of which are accounted for separately and not included in provincial current revenues and expenditures although similar items are so included by other provinces. Consequently, the revenues and expenditures of such funds have

been classified in these statistics by source and function and included in general revenue and expenditure. Certain government activities accounted for separately by all provinces are also added (e.g., Unsatisfied Judgment Funds). See Tables 5 and 6, item 2.

Tables 5 and 6, items 4 to 6, show the amounts deducted from either revenue or expenditure in the public accounts that have been added back to revenue and expenditure in these statistics. These adjustments do not affect the surplus position as shown in the public accounts; they are necessary because of variations in the extent of these deductions in the public accounts.

Sometimes transactions considered for statistical purposes to be of an "ordinary" nature are credited or charged to provincial surplus account. Expenditures may be made directly from revenue surplus appropriation account. See Table 6, item 7.

Not all provinces include in ordinary revenue the amount actually earned from the control and sale of alcoholic beverages during the fiscal year under review. See Table 5, items 7 and 18.

Adjustments must be made to achieve uniformity in the treatment of working capital funds. In these statistics, the aim has been to offset actual profits for the year in question against that function of expenditure most closely related to the function of the fund. Conversely, working capital fund losses are reflected as an addition to that function of expenditure most closely related to the function of the fund. The ultimate effect is to eliminate working capital funds entirely from the gross revenue and to incorporate the net result of all working capital fund operations in the gross general expenditure of the province. To achieve this objective a number of adjustments are required to deal with the various methods applied in the public accounts. These adjustments are dealt with on Tables 5 and 6 under a number of headings. On Table 5, see items 14 and 15; on Table 6, see items 15 and 16.

In order to achieve interprovincial comparability, tax-sharing arrangement revenue has been adjusted to agree with the payments made by the Government of Canada as appearing in the federal Public Accounts. See Table 5, item 8.

Under an amendment to the 1952 tax rental agreements, the Government of Canada made advances to five provinces (Newfoundland, Prince Edward Island, New Brunswick, Manitoba and Saskatchewan) which received less revenue than anticipated as a result of revisions in population estimates. These advances are being repaid in the years 1957-58 to 1961-62 as deductions from the payments under the 1957 agreements. In these statistics these loan transactions are excluded entirely from revenue and expenditure. Adjustments were required for Prince Edward Island, New Brunswick and Saskatchewan. See Table 5, item 8, and Table 6, item 20.

Thirdly, provinces sometimes set aside portions of their tax rental agreement receipts into a deferred revenue reserve and bring them into revenue at a later date or else provinces are later in recording receipts than the federal government is in recording payments. Transactions of these types had to be eliminated in Newfoundland and Quebec and are included in item 19 of Table 5.

An attempt has been made to apply a uniform approach to refunds. Accordingly, a number of items included in public accounts as revenue or expenditure have been looked upon as refunds of current year's expenditure or refunds of current year's revenue and therefore deducted. See Table 5, items 11 and 12, and Table 6, items 12 and 13.

Sinking fund earnings are not considered to be part of general revenue and therefore, where these have been included in provincial ordinary revenue, they have been deducted. See Table 5, item 13.

When special funds are consolidated with provincial ordinary or income accounts, it is necessary to eliminate interfund transactions. There may also be transfers between current and capital account and from one vote to another which must be eliminated. See Tables 5 and 6 under "interfund eliminations".

A list of those special funds and trust accounts which have been included in "general" revenue and expenditure follows.

Newfoundland:

Board of Commissioners of Public Utilities¹
Co-operative Development Loan Board
Farm Development Loan Board
Fisheries Assistance Fund
Fisheries Development Authority
Fisheries Loan Board
Industrial Development Loan Board
Property Loss Reserve Fund
Public Libraries Board
Unsatisfied Judgment Fund²

Prince Edward Island:

Farm Establishment (Loan) Board
Fisherman's Loan Board
Insurance Reserve Fund
Provincial Sanatorium Fund
Unsatisfied Judgment Fund

Nova Scotia:

Canso Bridge Fund
Community Pastures Board
Board of Commissioners of Public Utilities¹
Research Foundation¹
Special Reserve Account
Unsatisfied Judgment Fund²

New Brunswick:

Board of Commissioners of Public Utilities³
Grown Land Sinking Fund
Fire Prevention Act, 1943
Government House Trust Fund
Hospital Insurance Grant Fund⁴
Hospital Services Commission⁴
Provision for Matching Grants and Guarantees
Unsatisfied Judgment Fund
Verna MacDonald Bequest

Quebec:

Minimum Wage Commission¹

Ontario:

Housing Corporation Limited
Niagara Parks Commission
Ontario Hospital Services Commission¹
Ontario Junior Farmer Establishment Loan Corporation
Ontario Municipal Improvement Corporation
Ontario Research Foundation
Unsatisfied Judgment Fund

Saskatchewan — Concluded:

Land Titles Assurance Fund
Milk Control Board
Saskatchewan Agricultural Research Foundation
Saskatchewan Hospitalization Fund¹
Saskatchewan Research Council
School Lands Fund

Alberta:

Horned Cattle Purchases Act Trust Account
Oil and Gas Conservation Board
Registrars' Assurance Fund
Wheat Board Monies Trust Account

British Columbia:

Beef Cattle Producers' Assistance Fund
Capital Improvement District Fund
Dog Tax Fund
Grazing Range Improvement Fund
Land Registry Assurance Fund
Land Settlement Board
Scaling Fund
University Endowment Lands Administration Account

Manitoba:

Co-operative Promotion Board
Cream Grader's Account
Crop Insurance Corporation
Department of Agriculture
Emergency Fodder Plan and Unharvested Acreage Payments
Fire Insurance Reserve Fund
Fire Prevention Fund
Horned Cattle Purchase Act
Hospital Services Fund¹
Land Titles Assurance Fund
Milk Control Board⁵
Reserve for War and Post-War Emergencies
Unsatisfied Judgment Fund

Saskatchewan:

Government Finance Office
Horned Cattle Purchases Trust Account
Industrial Development Fund

¹ Calendar year 1960.

² Levies are no longer payable to the provincial governments but claims are still being settled.

³ Twelve months ended April 30, 1961.

⁴ Fifteen months ended March 31, 1961.

⁵ Twelve months ended July 31, 1961.

Table 7—Specified Amounts Received from Other Governments

The overall total shown for each province on this table is the sum of items 2 and 19 of Table 1.

Items 1 to 3 are not related to any specific provincial government expenditure. In contrast to grants-in-aid and shared-cost contributions they remain in net general revenue.

Grants-in-aid and shared-cost contributions (items 5 to 53) are amounts paid by the Government of Canada to assist provincial governments in meeting costs of specific projects over which the latter have jurisdiction. These amounts appear in gross general revenue and are offset against the related expenditure in arriving at net general expenditure.

The items are grouped according to the function of the provincial government expenditure to which they are related. To the extent that the information was available, the items also have been described in terms of the programmes outlined in the expenditure statements of the Public Accounts of the Government of Canada.

Grants to universities (item 36) include only those payments to provincial institutions of which the revenues and expenditures are included in their

entirety in general fund revenues and expenditures, i.e., it excludes grants paid directly to provincial universities, such as the Universities of Toronto, Manitoba, Saskatchewan, Alberta and British Columbia.

The amounts received from local governments (items 56 to 66) are shared-cost contributions and are treated in the same manner as the Government of Canada grants-in-aid and shared-cost contributions, i.e., they are offset against gross general expenditure in arriving at net general expenditure.

Excluded from this table are amounts received from other governments for direct services available to all who wish to benefit from them. These items appear in Tables 1 and 3 in "Sales and services". Also excluded from this table are reimbursements for certain services rendered to another government, if the paying government is responsible for providing the services thus rendered; the amounts so received are treated as refunds of current year's expenditure and offset against the pertinent expenditure as an adjustment before arriving at gross ordinary revenue and expenditure. They are included in item 11 on Table 5 and item 12 on Table 6.

Table 8 — Specified Amounts Paid to Other Governments

The term **local governments** as used in this table refers to the governments of cities, towns, villages, counties, townships, rural districts, local improvement districts, special areas and drainage and dyking districts. The table also includes contributions to schools operated by local authorities. It includes current or operating grants and capital construction grants. The table does not include grants paid to library boards, hospital boards, veterinary boards and conservation authorities, nor the value of services performed by the provincial governments on behalf of their municipalities; it is restricted to monetary grants.

The home-owners' subsidies in British Columbia (see Table 2, footnote 14) are not included in this table. They are considered as assistance to the home-owners; in municipal revenue compilations they form part of taxation revenue rather than contributions from the provincial government.

Shared-revenue contributions (item 1). These are specified portions of certain provincial revenues paid to local governments. They may be in the nature

of unconditional subsidies or they may be ear-marked as grants-in-aid of specified municipal projects. In the year under review there were no "strings-attached" to the shared-revenue payments.

Subsidies (item 2). These are unconditional grants to local governments not based on a share of specific provincial revenue.

Grants-in-aid and shared-cost contributions (items 6 to 27). These payments relate to services which are the responsibility of the receiving governments. They are classified in the main expenditure tables according to the nature of the local government expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and communications—Highways, roads and bridges". These grants-in-aid and shared-cost contributions are gross expenditures by the provinces, i.e., they include any amounts received from the Government of Canada and passed on to local governments.

Table 9 — Provincial Revenue from Liquor Operations

This table shows the calculation of liquor profits as shown in general revenue (Table 1, item 20). It also reconciles these totals with the profits reported by the liquor boards or commissions. Then the total provincial revenue derived from what may be described as "liquor control" is summarized.

It should be noted that item 1, "Gross sales", represents only sales by the liquor boards or commissions. In certain provinces beer and wine are also sold directly by breweries and wineries. See "Control and Sale of Alcoholic Beverages in Canada", Catalogue No. 63-202, published by this Division, for more detailed analysis of liquor transactions.

March 1, 1963.

STATISTICAL TABLES

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1961¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Taxes²	17,503	5,302	28,269	31,681
2	Federal-provincial tax-sharing arrangements²	20,460	4,802	32,243	26,749
	Privileges, licences and permits:				
3	Liquor control and regulation	2,000	33	296	16
4	Motor vehicles	1,961	787	5,823	4,737
5	Natural resources	1,590	17	1,413	3,760
6	Other	520	121	601	501
7	Total privileges, licences and permits	6,071	958	8,133	9,014
8	Sales and services	2,142	829	2,525	2,328
9	Fines and penalties	316	59	338	227
	Interest, discount, premium and exchange: ⁴				
10	Interest	548	139	2,846	3,561
11	Profit on foreign exchange	—	—	—	68
12	Other	—	—	181	—
13	Total interest, discount, premium and exchange	548	139	3,027	3,629
	Other Governments:				
	Government of Canada:				
14	Share of income tax on power utilities	130	42	346	115
15	Subsidies	17,069 ⁵	3,157 ⁶	9,557 ⁶	9,179 ⁶
16	Contributions ⁷	18,878	5,176	24,135	23,215
17	Total Government of Canada	36,077	8,375	34,038	32,509
18	Municipalities — Contributions⁷	104	2	525	31
19	Total other governments	36,181	8,377	34,563	32,540
	Government enterprises:				
20	Liquor profits	2,377	1,305	11,710	8,220
21	Other ⁸	—	—	—	—
22	Total government enterprises	2,377	1,305	11,710	8,220
23	Other revenue	53	108	6	72
24	Sub-totals	85,651	21,879	120,814	114,460
	Non-revenue and surplus receipts:				
25	Refunds of previous years' expenditure	98	8	18	26
26	Repayment of advances credited to revenue	11	13	—	—
27	Other	—	—	—	12
28	Total non-revenue and surplus receipts	109	21	18	38
29	Total gross general revenue	85,760	21,900	120,832	114,498
30	Population (000's) ⁹	448	103	727	589
31	Gross general revenue per capita (\$)	191	213	166	194

¹ Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and Table 5.

² See Table 3 for breakdown.

³ Federal tax abatement grant.

⁴ Excludes net sinking fund earnings as follows: Nfld. 515; P.E.I. 193; N.S. 2,405; N.B. 2,552; Que. 5,599; Ont. 2,805; Man. 1,382 (reserve for debt retirement); Sask. 257; Alta. nil; B.C. 2,931.

⁵ Consists of Atlantic Provinces Adjustment Grant 7,500, transitional grant 350, additional subsidy 7,650 and annual statutory subsidies, 1,569.

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1961¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
420, 191	494, 928	31, 925	54, 957	30, 023	131, 674	1, 246, 453	581	223	1, 247, 257	1
70, 365	113, 792	40, 078	40, 578	57, 146	73, 686	479, 899	435 ³	541 ³	480, 875	2
14, 145	26, 373	2, 752	19	934	514	47, 082	10	57	47, 149	3
40, 499	70, 193	7, 571	7, 584	12, 923	19, 749	171, 827	149	37	172, 013	4
35, 457	43, 995	4, 149	20, 229	111, 820	54, 341	276, 771	26	72	276, 869	5
8, 799	9, 863	1, 337	1, 634	1, 938	2, 591	27, 905	78	31	28, 014	6
98, 900	150, 424	15, 809	29, 466	127, 615	77, 195	523, 585	263	197	524, 045	7
8, 966	18, 084	2, 817	4, 846	7, 234	8, 834	58, 605	309	38	58, 952	8
1, 130	2, 371	404	716	1, 536	692	7, 789	12	16	7, 817	9
4, 732	26, 933	13, 435	17, 139	17, 453	1, 554	88, 340	6	—	88, 346	10
94	99	—	206	—	—	467	—	—	467	11
—	17	—	73	—	—	271	—	—	271	12
4, 826	27, 049	13, 435	17, 418	17, 453	1, 554	89, 078	6	—	89, 084	13
1, 221	578	27	58	1, 449	260	4, 226	—	—	4, 226	14
3, 241	3, 641	2, 054	2, 092	2, 358	1, 281	53, 629	40	45	53, 714	15
71, 028	157, 658	26, 239	26, 835	32, 065	65, 543	450, 772	329	558	451, 659	16
75, 490	161, 877	28, 320	28, 985	35, 872	67, 084	508, 627	369	603	509, 599	17
5, 350	4	585	646	6, 323	799	14, 369	—	—	14, 369	18
80, 840	161, 881	28, 905	29, 631	42, 195	67, 883	522, 996	369	603	523, 968	19
32, 583	55, 263	11, 657	13, 673	19, 940	27, 898	184, 626	861	670	186, 157	20
2, 800	—	—	3, 469	178	—	6, 447	—	—	6, 447	21
35, 383	55, 263	11, 657	17, 142	20, 118	27, 898	191, 073	861	670	192, 604	22
2, 600	662	23	177	105	205	4, 011	8	1	4, 020	23
723, 201	1, 024, 454	145, 053	194, 931	303, 425	389, 621	3, 123, 489	2, 844	2, 289	3, 128, 622	24
291	366	291	63	177	384	1, 722	17	13	1, 752	25
—	—	84	150	194	1, 033	1, 485	—	—	1, 485	26
—	76	—	98	—	—	186	—	—	186	27
291	442	375	311	371	1, 417	3, 393	17	13	3, 423	28
723, 492	1, 024, 896	145, 428	195, 242	303, 796	391, 038	3, 126, 882	2, 861	2, 302	3, 132, 045	29
5, 142	6, 111	906	915	1, 291	1, 602	17, 834	14	22	17, 870	30
141	168	161	213	235	244	175	204	105	175	31

⁶ Includes Atlantic Provinces Adjustment Grant: P.E.I. 2,500; N.S. 7,500; N.B. 7,500.

⁷ See Table 7 for a breakdown of the functions of expenditure towards which the contributions were made.

⁸ Que. — Contributions from Hydro-Electric Commission; Sask. — Profits of various crown corporations; Alta. — Treasury Branches net profit.

⁹ Population at June 1, 1960 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1961

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative ¹	5,195	691	4,031	3,152
2	Legislative	534	85	715	616
3	Research, planning and statistics	—	—	—	4
4	Total general government	5,729	776	4,746	3,772
Protection of persons and property:					
5	Law enforcement	487	68	558	428
Corrections:					
6	Juvenile delinquents	124	21	399	179
7	Other offenders	418	56	22	275
8	Police protection	1,626	124	668	541
9	Other	892	144	1,480	906
10	Total protection of persons and property	3,547	413	3,127	2,329
Transportation and communications:					
11	Airways	—	—	—	—
12	Highways, roads and bridges	21,964	7,039	35,480	36,918
13	Railways	—	—	—	—
14	Telephone, telegraph and wireless	—	—	38	—
15	Waterways	98	66	827	522
16	Other	—	5	20	—
17	Total transportation and communications	22,062	7,110	36,365	37,440
Health and social welfare:					
Health:					
18	General health	306	72	249	404
19	Public health	1,416	465	3,199	2,263
20	Medical, dental and allied services	1,585	146	257	152
21	Hospital care	15,291	3,409	29,549	29,325
22	Total health	18,598	4,092	33,254	32,144
Social welfare:					
23	Aid to aged persons	3,622	894	3,405	3,733
24	Aid to blind persons	298	2	523	467
25	Aid to unemployed employables and unemployables ²	10,284	591	5,507	2,640
26	Mothers' allowances	—	125	³	1,399
27	Child welfare	517	111	759	329
28	Labour	68	5	233	331
29	Other social welfare	1,019	43	85	116
30	Total social welfare	15,808	1,771	10,512	9,015
31	Total health and social welfare	34,406	5,863	43,766	41,159
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries	230	35	489	175
33	Parks, beaches and other recreational areas	184	71	183	208
34	Physical culture	—	8	39	38
35	Other	2	—	40	10
36	Total recreational and cultural services	416	114	751	431
Education:					
37	Schools operated by local authorities	16,545 ⁵	2,503	17,960	10,148
38	Universities, colleges, and other schools	1,462	853	4,866	3,523
39	Education of the handicapped	180	42	1,415	651
40	Superannuation and pensions	— 57 ⁹	3	1,640	117
41	Other	649	71	816	274
42	Total education	18,779	3,472	26,697	14,713

See footnotes at end of table.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1961

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
31,476	29,881	6,585	6,195	9,706	15,175	112,087	268	74	112,429	1
4,951	1,772	410	897	442	1,540	11,962	25	20	12,007	2
3	396	—	90	69	152	714	—	—	714	3
36,430	32,049	6,995	7,182	10,217	16,867	124,763	293	94	125,150	4
11,479	5,610	1,273	2,758	3,726	2,951	29,338	1	—	29,339	5
164	3,237	747	122	1,223	1,614	7,830	—	—	7,830	6
3,503	15,538	1,115	1,077	3,725	5,220	30,949	—	—	30,949	7
10,950	13,005	896	1,114	1,580	2,156	32,660	—	—	32,660	8
9,027	13,261	1,843	2,878	5,927	3,544	39,902	2	20	39,924	9
35,123	50,651	5,874	7,949	16,181	15,485	140,679	3	20	140,702	10
441	—	—	7	—	—	448	—	—	448	11
176,940	262,151	39,175	33,341	70,443	91,491	774,942	521	60	775,523	12
—	—	—	—	—	—	—	—	—	—	13
—	—	—	320	—	—	358	—	—	358	14
511	5	39	301	379	1,536	4,284	56	—	4,340	15
56	—	—	—	—	—	81	—	—	81	16
177,948	262,156	39,214	33,969	70,822	93,027	780,113	577	60	780,750	17
3,326	4,016	696	604	631	1,242	11,546	41	8	11,595	18
18,207	13,515	3,351	5,787	4,238	6,811	59,252	135	228	59,615	19
1,489	2,801	269	2,135	2,078	4,540	15,452	—	10	15,462	20
106,802	281,522	40,366	46,735	61,710	72,061	686,770	494	863	688,127	21
129,824	301,854	44,682	55,261	68,657	84,654	773,020	670	1,109	774,799	22
25,272	24,017	3,659	5,679	11,149	16,635	98,065	33	88	98,186	23
2,025	1,271	297	317	387	634	6,221	3	25	6,249	24
16,153	27,676	8,425	6,476	6,740	23,889	108,381	89	67	108,537	25
19,314	12,878	3	1,957	2,271	3	37,944	—	—	37,944	26
36,180	5,436	1,647	1,187	2,506	3,167	51,839	38	52	51,929	27
4,102	1,716	304	271	543	457	8,030	—	—	8,030	28
46,133	2,749	1,294	2,254	1,606	1,875	57,174	—	23	57,197	29
149,179	75,743	15,626	18,141	25,202	46,657	367,654	163	255	368,072	30
279,003	377,597	60,308	73,402	93,859	131,311	1,140,674	833	1,364	1,142,871	31
1,250	1,966	71	372	27	524	5,139	19	5	5,163	32
1,135	7,734	1,004	778	2,313	2,373	15,983	30	19	16,032	33
112	155	—	146	5	182	685	—	—	685	34
763	1,076	3	55	965 ⁴	121	3,035	1	7	3,043	35
3,260	10,931	1,078	1,351	3,310	3,200	24,842	50	31	24,923	36
104,106 ⁶	166,351	24,062	30,169	58,249	57,974	488,067	1,151 ⁷	856 ⁸	490,074	37
71,272	50,084	6,228	6,909	21,414	11,852	178,463	—	—	178,463	38
310	3,482	112	338	693	488	7,711	—	—	7,711	39
1,671	15,586	496	900	2	3,729	24,087	—	—	24,087	40
6,918	2,486	840	1,119	676	1,317	15,166	4	8	15,178	41
184,277	237,989	31,738	39,435	81,034	75,360	713,494	1,155	864	715,513	42

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1961 - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
43	Natural resources and primary industries:				
44	Fish and game	2, 155	80	264	378
45	Forests	746	112	5, 347	2, 813
46	Lands: settlement and agriculture	710	650	1, 704	1, 849
47	Minerals and mines	142	1	1, 313	165
48	Water resources	—	—	8	32
49	Other	153	33	147	241
49	Total natural resources and primary industries	3, 906	876	8, 783	5, 478
50	Trade and industrial development	430	125	921	827
51	Local government planning and development	265	7	160	191
52	Debt charges:				
53	Commission on bond or debenture sales and other management charges	258	—	30	25
54	Discount (or amount amortized) on provincial bond sales	353	39	1, 194	364
55	Interest	3, 347	1, 418	11, 415	10, 062
56	Loss on foreign exchange	—	—	—	—
57	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	165	—
57	Total debt charges exclusive of debt retirement¹⁰	3, 958	1, 457	12, 804	10, 451
58	Unconditional grants to local governments¹¹	1, 190	355	1, 084	5, 528
59	Contributions to government enterprises¹²	1, 138	—	337	25
60	Other expenditure:				
61	Civil defence	50	20	192	116
62	Housing	89	—	54	—
63	Winter works projects in municipalities	39	—	—	—
64	Other	8	581 ¹³	91	67
64	Total other expenditure	186	601	337	183
65	Sub-totals	96, 012	21, 169	139, 878	122, 527
66	Non-expense and surplus payments:				
67	Advances charged to revenue	—	16	—	—
68	Refunds of previous years' revenue	—	—	—	—
69	Other	—	—	418	211
69	Total non-expense and surplus payments	—	16	418	211
70	Total gross general expenditure exclusive of debt retirement¹⁰	96, 012	21, 185	140, 296	122, 738
71	Population (000's) ¹⁹	448	103	727	589
72	Gross general expenditure exclusive of debt retirement per capita (\$)	214	206	193	208

¹ Includes expenditures on public buildings serving a number of functions.

² Includes expenditures on permanent total disability pensions.

³ Replaced by "Social Assistance" which is included in item 25.

⁴ Includes expenditures re provincial auditoriums at Edmonton and Calgary 414.

⁵ Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

⁶ Includes 2,879 in respect of debt charges of various school commissions; bonds issued by the Quebec Municipal Commission to discharge school liabilities are included in the report *Direct and Indirect Debt* as indirect debt.

⁷ Consists of expenditures on public schools operated by the Territorial Government and grants to denominational schools.

⁸ Includes 380 paid to federal government day schools for pupils other than Indians and Eskimos; 82 grants to local school districts; and 230 paid to denominational and private schools.

⁹ Excess of teachers' pension contributions over payments of pensions, etc., to teachers.

¹⁰ For data on debt retirement see Table 6, item 14.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1961 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
8,830	2,925	906	438	836	1,190	18,002	16	40	18,058	43
11,785	18,073	1,847	1,239	6,521	19,551	68,034	—	—	68,034	44
41,411	9,442	6,798	6,307	8,864	4,314	82,049	—	—	82,049	45
4,448	1,223	363	1,412	4,424	3,421	16,912	—	—	16,912	46
5,784	1,588	984	732	6,991	565	16,684	—	—	16,684	47
—	3,986	1,247	2,044	482	614	8,947	—	—	8,947	48
72,258	37,237	12,145	12,172	28,118	29,655	210,628	16	40	210,684	49
4,796	3,964	1,022	1,463	670	1,015	15,233	15	—	15,248	50
777	2,097	302	1,408	1,621	351	7,179	49	14	7,242	51
51	179	102	1	4	—	650	—	—	650	52
744	2,187	965	—	—	—	5,846	14	—	5,860	53
18,446	70,652	13,613	16,098	624	3,584	149,259	26	—	149,285	54
—	16	— 25	3	—	—	— 6	—	—	— 6	55
—	—	—	—	—	—	165	—	—	165	56
19,241	73,034	14,655	16,102	628	3,584	155,914	40	—	155,954	57
250	32,488	2,722	16	15,182	11,137	69,952	125	79	70,156	58
625	511	275	—	—	2,561	5,472	—	—	5,472	59
—	1,017	190	101	502	659	2,847	—	—	2,847	60
5,205	172	—	1	—	285	5,806	—	—	5,806	61
6,686	3,621	315	1,184	2,150	2,415	16,410	—	25	16,435	62
2,165 ¹⁴	140	1,329 ¹⁵	230	17	14,549 ¹⁶	19,177	—	—	19,177	63
14,056	4,950	1,834	1,516	2,669	17,908	44,240	—	25	44,265	64
828,044	1,125,654	178,162	195,965	324,311	401,461	3,433,183	3,156	2,591	3,438,930	65
—	—	110	1	192	765	1,084	—	—	1,084	66
—	3,064 ¹⁷	66	197	124	—	3,451	7	—	3,458	67
4,033 ¹⁸	358	—	186	—	—	5,206	—	—	5,206	68
4,033	3,422	176	384	316	765	9,741	7	—	9,748	69
832,077	1,129,076	178,338	196,349	324,627	402,226	3,442,924	3,163	2,591	3,448,678	70
5,142	6,111	906	915	1,291	1,602	17,834	14	22	17,870	71
162	185	197	215	251	251	193	226	118	193	72

¹¹ See Table 8, for a breakdown of all amounts paid to local governments.

¹² Consists of: Nfld. — Northern Labrador Affairs (net) 57, Power Commission re rural electrification 1,081; N.S. — Power Commission re rural electrification and investigation; N.B. — Power Commission re rural electrification; Que. — Quebec Sugar refinery; Ont. — Hydro Electric Power Commission bonus re rural lines; Man. — Power Commission Extension Account; B.C. — Toll Highways and Bridges Authority.

¹³ Includes rural electrification 394.

¹⁴ Includes rural electrification bureau 1,611 and assistance to disaster victims 79.

¹⁵ Includes flood control project 1,160.

¹⁶ Includes home-owners' subsidy 14,466.

¹⁷ Includes repayment to the Government of Canada under the 1952 Tax Rental Agreement 3,062.

¹⁸ Transfer to reserve for doubtful accounts.

¹⁹ Population at June 1, 1960, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1961¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Taxes:				
	Corporations ²	292	86	891	670
2	Income:				
	Corporations	—	—	—	—
3	Individuals	—	—	—	—
4	Property	—	—	93	234
	Sales: ⁴				
5	Alcoholic beverages	5	392	5	5
6	Amusements and admissions	83	64	386	286
7	Motor fuel and fuel oil	5,856	2,442	16,078	12,869
8	Tobacco	5	310	5	1,809
9	General	10,984	1,194	10,406	9,058
10	Other commodities and services ⁶	—	—	317	—
11	Succession duties	—	—	1 ³	—
12	Hospital insurance premium	—	814	—	6,662
13	Other ⁷	288	—	97	93
14	Total taxes	17,503	5,302	28,269	31,681
	Federal-provincial tax-sharing arrangements:				
15	Tax rental agreements	5,069	1,138	11,224	9,333
16	Tax equalization	15,391	3,454	21,019	17,416
17	Revenue stabilization	—	210	—	—
18	Total tax-sharing arrangements	20,460	4,802	32,243	26,749
	Privileges, licences, and permits:				
19	Liquor control and regulation	2,000	33	296	16
20	Motor vehicles	1,961	787	5,823	4,737
21	Natural resources	1,590	17	1,413	3,760
22	Other	520	121	601	501
23	Total privileges, licences, and permits	6,071	958	8,133	9,014
24	Sales and services	373	339	1,605	1,333
25	Fines and penalties⁹	316	59	338	227
	Government of Canada:				
26	Share of income tax on power utilities	130	42	346	115
27	Subsidies	17,069 ¹⁰	3,157 ¹¹	9,557 ¹¹	9,179 ¹¹
28	Total Government of Canada	17,199	3,199	9,903	9,294
	Government enterprises:				
29	Liquor profits	2,377	1,305	11,710	8,220
30	Other ¹²	—	—	—	—
31	Total government enterprises	2,377	1,305	11,710	8,220
32	Other revenue	53	108	6	72
33	Sub-totals	64,352	16,072	92,207	86,590
	Non-revenue and surplus receipts:				
34	Refunds of previous years' expenditure	98	8	18	26
35	Repayment of advances credited to revenue	11	13	—	—
36	Other	—	—	—	12
37	Total non-revenue and surplus receipts	109	21	18	38
38	Total net general revenue	64,461	16,093	92,225	86,628
39	Population (000's) ¹³	448	103	727	589
40	Net general revenue per capita (\$)	144	156	127	147

¹ Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and Table 5 for explanation of difference between this table and Table 1.

² Consists of tax on premium income of insurance companies except in Ontario and Quebec, where figures also include Other Corporation Taxes of 2,672 and 27,769, respectively.

³ Collection of arrears.

⁴ Commissions on tax collections allowed to gasoline agents have been added back to motor fuel and fuel oil tax revenue and to general government expenditure as follows: Nfld. (shown gross in Public Accounts); P.E.I. 29; N.S. 94; N.B. 179; Que. 898; Ont. 1,465; Man. 237; Sask. 342; Alta. 703; B.C. 454. Commissions on general and other sales tax collections have also been added back as follows: Nfld. (shown gross in Public Accounts); P.E.I. 25; N.S. 295; N.B. 415; Que. 3,768; Ont. 309; Man. 10; Sask. 890; Alta. 3; B.C. 2,692.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1961¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
27,769 ¹	15,093	1,267	724	2,117	2,867	51,776	—	—	51,776	1
98,488 ²	170,584	—	—	—	—	269,072	—	—	269,072	2
60,678 ³	—	—	—	—	—	60,678	—	—	60,678	3
— ⁴	2,197	—	14 ⁵	—	5,646	8,184	199	3	8,386	4
2,010 ⁶	—	—	—	—	—	2,402	79	—	2,481	5
7,376 ⁷	10,270	702	95	777	2,919	22,958	15	—	22,973	6
101,129 ⁸	165,969	16,581	22,029	27,073	32,379	402,405	284	220	402,909	7
22,172 ⁹	—	—	—	—	—	24,291	—	—	24,291	8
69,440 ¹⁰	—	—	23,142	—	87,606	211,830	—	—	211,830	9
6,860 ¹¹	—	—	—	—	—	7,177	—	—	7,177	10
22,846 ¹²	37,603	—	3 ¹³	3 ¹³	—	60,456	—	—	60,456	11
—	86,729	13,083	8,822	—	—	116,110	—	—	116,110	12
1,423 ¹³	6,483	292	128	53	257	9,114	4	—	9,118	13
420,191	494,928	31,925	54,957	30,023	131,674	1,246,453	581	223	1,247,257	14
—	113,792	25,974	16,855	39,636	65,643	288,664	—	—	288,664	15
70,365 ¹⁴	—	14,104	23,723	17,510	5,926	188,908	—	—	188,908	16
—	—	—	—	—	2,117	2,327	—	—	2,327	17
70,365 ¹⁵	113,792	40,078	40,578	57,146	73,686	479,899	435 ¹⁶	541 ¹⁷	480,875	18
14,145	26,373	2,752	19	934	514	47,082	10	57	47,149	19
40,499	70,193	7,571	7,584	12,923	19,749	171,827	149	37	172,013	20
35,457	43,995	4,149	20,229	111,820	54,341	276,771	26	72	276,869	21
8,799	9,863	1,337	1,634	1,869	2,530	27,775	78	31	27,884	22
98,900	150,424	15,809	29,466	127,546	77,134	523,455	263	197	523,915	23
7,389	11,027	1,793	3,426	4,831	6,041	38,157	91	38	38,286	24
1,130	2,371	404	716	1,536	692	7,789	12	16	7,817	25
1,221	578	27	58	1,449	260	4,226	—	—	4,226	26
3,241	3,641	2,054	2,092	2,358	1,281	53,629	40	45	53,714	27
4,462	4,219	2,081	2,150	3,807	1,541	57,855	40	45	57,940	28
32,583	55,263	11,657	13,673	19,940	27,898	184,626	861	670	186,157	29
2,800	—	—	3,469	178	—	6,447	—	—	6,447	30
35,383	55,263	11,657	17,142	20,118	27,898	191,073	861	670	192,604	31
2,600	662	23	177	105	205	4,011	8	1	4,020	32
640,420	832,686	103,770	148,612	245,112	318,871	2,548,692	2,291	1,731	2,552,714	33
291	366	291	60	177	384	1,719	17	13	1,749	34
—	—	84	150	194	1,033	1,485	—	—	1,485	35
—	76	—	98	—	—	186	—	—	186	36
291	442	375	308	371	1,417	3,390	17	13	3,420	37
640,711	833,128	104,145	148,920	245,483	320,288	2,552,082	2,308	1,744	2,556,134	38
5,142	6,111	906	915	1,291	1,602	17,834	14	22	17,870	39
125	136	115	163	190	200	143	165	79	143	40

⁵ Taxed under the general sales tax, item 9.

⁶ N.S. — Long Distance Telephone Tax; Que. — Hospital Tax on meals.

⁷ For breakdown see Explanatory Comment to Table 3.

⁸ Federal tax abatement grant.

⁹ Includes liquor fines. See Table 9, item 15.

¹⁰ See Table 1, footnote 5.

¹¹ See Table 1, footnote 6.

¹² For breakdown see Table 1, footnote 8.

¹³ Population at June 1, 1960 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1961

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
	General government:				
1	Executive and administrative ¹	5, 195	691	4, 031	3, 152
2	Legislative	534	85	715	616
3	Research, planning and statistics	—	—	—	4
4	Total general government	5, 729	776	4, 746	3, 772
	Protection of persons and property:				
5	Law enforcement	487	68	558	397
	Corrections:				
6	Juvenile delinquents	120	21	359	154
7	Other	411	56	22	267
8	Police protection	1, 626	124	668	541
9	Other	878	144	1, 480	906
10	Total protection of persons and property	3, 522	413	3, 087	2, 265
	Transportation and communications:				
11	Airways	—	—	—	—
12	Highways, roads and bridges	15, 535	4, 360	30, 214	31, 431
13	Railways	—	—	—	—
14	Telephone, telegraph and wireless	—	—	38	—
15	Waterways	98	66	827	518
16	Other	—	5	20	—
17	Total transportation and communications	15, 633	4, 431	31, 099	31, 949
	Health and social welfare:				
	Health:				
18	General health	261	70	128	329
19	Public health	701	196	1, 844	1, 188
20	Medical, dental and allied services	1, 573	137	210	74
21	Hospital care	8, 009	1, 949	16, 888	17, 962
22	Total health	10, 544	2, 352	19, 070	19, 553
	Social welfare:				
23	Aid to aged persons	1, 809	521	1, 790	1, 983
24	Aid to blind persons	90	— 38	143	125
25	Aid to unemployed employables and unemployables ²	6, 696	249	2, 984	499
26	Mothers' allowances	—	125	—	1, 399
27	Child welfare	509	111	759	329
28	Labour	68	5	233	331
29	Other social welfare	1, 009	39	71	97
30	Total social welfare	10, 181	1, 012	5, 980	4, 763
31	Total health and social welfare	20, 725	3, 364	25, 050	24, 316
	Recreational and cultural services:				
32	Archives, art galleries, museums and libraries	230	35	489	175
33	Parks, beaches and other recreational areas	117	61	131	137
34	Physical culture	—	8	39	38
35	Other	2	—	40	10
36	Total recreational and cultural services	349	104	699	360
	Education:				
37	Schools operated by local authorities	16, 545 ⁴	2, 503	17, 960	9, 969
38	Universities, colleges and other schools	1, 182	540	3, 735	2, 564
39	Education of the handicapped	180	42	1, 415	651
40	Superannuation and pensions	— 57 ⁵	3	1, 640	117
41	Other	649	71	814	274
42	Total education	18, 499	3, 159	25, 564	13, 575

See footnotes at end of table.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1961

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
31,476	29,881	6,585	6,195	9,706	15,175	112,087	268	74	112,429	1
4,951	1,772	410	897	442	1,540	11,962	25	20	12,007	2
3	396	—	90	69	152	714	—	—	714	3
36,430	32,049	6,995	7,182	10,217	16,867	124,763	293	94	125,150	4
11,479	5,610	1,273	2,758	3,726	2,950	29,306	1	—	29,307	5
164	2,998	742	116	1,121	1,506	7,301	—	—	7,301	6
3,499	12,038	1,088	1,044	3,478	5,183	27,086	—	—	27,086	7
10,950	13,005	896	1,114	1,580	2,156	32,660	—	—	32,660	8
9,027	13,261	1,843	2,878	5,927	3,544	39,888	2	20	39,910	9
35,119	46,912	5,842	7,910	15,832	15,339	136,241	3	20	136,264	10
441	—	—	7	—	—	448	—	—	448	11
175,485	240,732	36,669	30,835	68,513	73,702	707,476	521	60	708,057	12
—	—	—	—	—	—	—	—	—	—	13
—	—	—	320	—	—	358	—	—	358	14
511	5	39	301	379	1,536	4,280	56	—	4,336	15
56	—	—	—	—	—	81	—	—	81	16
176,493	240,737	36,708	31,463	68,892	75,238	712,643	577	60	713,280	17
2,415	2,911	572	486	295	1,107	8,574	41	1	8,616	18
9,717	6,054	1,576	3,604	2,357	3,995	31,232	93	195	31,520	19
1,129	2,575	269	2,053	2,073	4,431	14,524	—	10	14,534	20
82,617	187,743	25,352	30,830	35,840	45,986	453,176	309	457	453,942	21
95,878	199,283	27,769	36,973	40,565	55,519	507,506	443	663	508,612	22
14,249	14,295	2,041	3,553	9,130	13,577	62,948	17	45	63,010	23
531	426	110	121	165	365	2,038	2	6	2,046	24
8,135	12,789	4,383	3,765	3,788	11,623	54,911	26	39	54,976	25
19,314	12,878	—	1,957	2,271	—	37,944	—	—	37,944	26
35,646	5,345	1,647	1,024	2,506	2,835	50,711	38	52	50,801	27
4,102	1,716	304	271	543	457	8,030	—	—	8,030	28
30,079	2,726	1,117	2,254	1,587	1,794	40,773	—	23	40,796	29
112,056	50,175	9,602	12,945	19,990	30,651	257,355	83	165	257,603	30
207,934	249,458	37,371	49,918	60,555	86,170	764,861	526	828	766,215	31
1,250	1,966	71	372	27	524	5,139	19	5	5,163	32
1,135	6,662	777	527	2,055	1,937	13,539	15	10	13,564	33
112	155	—	146	5	182	685	—	—	685	34
763	1,076	3	55	965 ³	121	3,035	1	7	3,043	35
3,260	9,859	851	1,100	3,052	2,764	22,398	35	22	22,455	36
104,094 ⁵	164,433	23,813	29,548	58,249	57,917	485,031	926 ⁶	843 ⁷	486,800	37
69,331	46,239	5,614	6,459	20,397	10,704	166,765	—	—	166,765	38
310	3,352	112	255	673	479	7,469	—	—	7,469	39
1,671	15,586	496	900	2	3,729	24,087	—	—	24,087	40
6,918	2,384	828	1,119	664	1,269	14,990	4	8	15,002	41
182,324	231,994	30,863	38,281	79,985	74,098	698,342	930	851	700,123	42

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1961 - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
	Natural resources and primary industries:				
43	Fish and game	1,997	72	264	364
44	Forests	746	88	5,277	2,393
45	Lands: settlement and agriculture	685	530	1,558	1,721
46	Minerals and mines	142	1	1,313	165
47	Water resources	—	—	8	32
48	Other	153	33	142	241
49	Total natural resources and primary industries	3,723	724	8,562	4,916
50	Trade and industrial development.....	430	125	919	827
51	Local government planning and development	264	7	160	191
	Debt charges: ⁹				
52	Commission on bond or debenture sales and other management charges	258	—	30	25
53	Discount (or amount amortized) on provincial bond sales	353	39	1,013	364
54	Interest	2,799	1,287	8,569	6,501
55	Loss on foreign exchange	—	—	—	- 68
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	165	—
57	Other	—	—	—	—
58	Total debt charges exclusive of debt retirement¹⁰	3,410	1,326	9,777	6,822
59	Unconditional grants to local governments¹¹	1,190	355	1,084	5,528
60	Contributions to government enterprises¹²	1,138	—	337	25
	Other expenditure:				
61	Civil defence	4	6	42	44
62	Housing	89	—	54	—
63	Winter works projects in municipalities	—	—	—	—
64	Other ¹³	8	580	91	67
65	Total other expenditure	101	586	187	111
66	Sub-totals	74,713	15,370	111,271	94,657
	Non-expense and surplus payments:				
67	Advances charged to revenue	—	16	—	—
68	Refunds of previous years' revenue	—	—	—	—
69	Other	—	—	418	211
70	Total non-expense and surplus payments	—	16	418	211
71	Total net general expenditure exclusive of debt retirement¹⁰	74,713	15,386	111,689	94,868
72	Population (000's) ¹⁶	448	103	727	589
73	Net general expenditure exclusive of debt retirement per capita (\$)	167	149	154	161

¹ Includes expenditure on public buildings serving a number of functions.

² Includes expenditures on permanent total disability pensions.

³ See Table 2, footnote 3.

⁴ Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

⁵ See Table 2, footnote 6.

⁶ Consists of public schools operated by the Territorial Government and grants to denominational schools.

⁷ See Table 2, footnote 8.

⁸ Excess of teachers' pension contributions over payments of pensions, etc., to teachers.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1961 — Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
8,691	2,892	845	438	836	1,190	17,589	16	40	17,645	43
11,500	17,425	1,694	1,032	6,274	18,639	65,068	—	—	65,068	44
40,047	9,228	6,397	5,935	6,962	4,223	77,286	—	—	77,286	45
4,448	1,223	363	1,412	4,404	2,398	15,869	—	—	15,869	46
5,784	1,587	984	732	6,991	565	16,683	—	—	16,683	47
—	3,825	1,084	2,044	482	428	8,432	—	—	8,432	48
70,470	36,180	11,367	11,593	25,949	27,443	200,927	16	40	200,983	49
4,796	3,938	1,022	1,443	670	1,015	15,185	15	—	15,200	50
777	2,097	302	1,408	1,621	351	7,178	49	14	7,241	51
51	179	102	1	4	—	650	—	—	650	52
744	2,187	965	—	—	—	5,665	14	—	5,679	53
13,714	43,702	178	- 1,111	- 16,829	2,030	60,840	20	—	60,860	54
- 94	- 83	- 25	—	—	—	- 270	—	—	- 270	55
—	—	—	- 206	—	—	- 41	—	—	- 41	56
—	—	—	—	—	—	—	—	—	—	57
14,415	45,985	1,220	- 1,316	- 16,825	2,030	66,844	34	—	66,878	58
250	32,488	2,722	16	15,182	11,137	69,952	125	79	70,156	59
625	511	275	—	—	2,561	5,472	—	—	5,472	60
—	195	40	19	246	176	772	—	—	772	61
5,205	172	—	1	—	285	5,806	—	—	5,806	62
5,000	1,173	54	395	605	688	7,915	—	25	7,940	63
2,165	140	1,247	230	17	14,549	19,094	—	—	19,094	64
12,370	1,680	1,341	645	868	15,698	33,587	—	25	33,612	65
745,263	933,888	136,879	149,643	265,998	330,711	2,858,393	2,603	2,033	2,863,029	66
—	—	110	1	192	765	1,084	—	—	1,084	67
—	3,062 ¹⁴	66	197	124	—	3,449	7	—	3,456	68
4,033 ¹⁵	358	—	186	—	—	5,206	—	—	5,206	69
4,033	3,420	176	384	316	765	9,739	7	—	9,746	70
749,296	937,308	137,055	150,027	266,314	331,476	2,868,132	2,610	2,033	2,872,775	71
5,142	6,111	906	915	1,291	1,602	17,834	14	22	17,870	72
146	153	151	164	206	207	161	186	92	161	73

⁹ Negative amounts indicate excess of revenue over expenditure.

¹⁰ For data on debt retirement see Table 6, item 14.

¹¹ See Table 8, for a breakdown of all amounts paid to local governments.

¹² See Table 2, footnote 12.

¹³ See footnotes against provincial amounts under this heading in Table 2, item 63.

¹⁴ Represents repayment to the Government of Canada under the 1952 Tax Rental Agreement.

¹⁵ Transfer to reserve for doubtful accounts.

¹⁶ Population at June 1, 1960, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1961

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary revenue per public accounts	79,699	19,114	92,888	88,493
	To arrive at "gross general revenue"				
	Add:				
2	Revenue of administrative or special funds ¹	382	117	372	27,791
3	Capital account revenue	6,574	3,282	—	—
4	Revenue deducted from ordinary expenditure in public accounts	39	—	21,783	3,645
5	Revenue deducted from capital expenditure in public accounts	—	—	5,056	4,894
6	Expenditure deducted from revenue in public accounts	379	64	451	594
7	Unremitted revenue from liquor operations	71	—	719	—
8	Adjustment of tax rental agreement revenue	—	—	—	182
9	Adjustment of interest on debt allowance to federal payment	—	—	—	26
10	Total additions	7,445	3,463	28,381	37,132
	Deduct:				
11	Refunds of current year's expenditure included in revenue in public accounts	132	78	49	144
12	Refunds of current year's revenue included in expenditure in public accounts	—	577	—	—
13	Sinking fund earnings included in revenue in public accounts	—	—	—	—
14	Revenue of working capital funds to be offset against expenditure	188	—	145	112
15	Profits of working capital funds taken into revenue in public accounts	—	—	—	—
16	Offsets to adjust contributions to and from government enterprises to a "net" basis	357	—	—	—
17	Employees' contributions to superannuation fund taken into revenue in public accounts	255	—	—	—
18	To deduct amount turned over by liquor board in excess of profits on sales	—	—	—	—
19	Adjustment of tax rental agreement revenue and share of income tax on power utilities	177	—	—	—
20	Non revenue items — loans and repayments	—	—	—	—
21	Collection of pre-Union assets	73	—	—	—
22	Previous years surplus included in revenue	—	—	—	—
	Interfund eliminations:				
23	Special fund expenditure included in provincial ordinary revenue	20	—	—	—
24	Special fund expenditure included in revenue of other special fund	—	—	43	699
25	Provincial ordinary expenditure included in special fund revenue	182	22	200	10,172
26	Provincial ordinary expenditure included in capital revenue	—	—	—	—
27	Intervote transfer	—	—	—	—
28	Total deductions	1,384	677	437	11,127
29	Gross general revenue (Table 1, item 29)	85,760	21,900	120,832	114,498
	To arrive at "net general revenue"				
	Deduct:				
30	Interest, discount, premium and exchange	548	139	3,027	3,629
31	Grants-in-aid and shared-cost contributions	18,982	5,178	24,660	23,246
32	Institutional revenue	1,769	490	920	995
33	Net general revenue (Table 3, item 38)	64,461	16,093	92,225	86,628

¹ See Introduction for a complete listing of the administrative or special funds included in these statistics.

**TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year
Ended March 31, 1961**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
636,630	739,391	103,039	145,050	307,855	314,382	2,572	3,323	1
2,498	204,964	30,281	13,649	1,659	2,008	—	—	2
206	2,284	3,796	—	3,495	—	—	—	3
85,413	64,155	19,220	37,972	19	71,522	291	—	4
1,624	34,646	412	1,662	—	—	—	9	5
4,809	1,811	247	1,232	706	3,146	—	—	6
1,613	1,181	51	—	—	225	—	—	7
—	—	—	304	—	—	—	—	8
—	—	—	—	—	—	—	—	9
96,163	309,041	54,007	54,819	5,879	76,901	291	9	10
—	128	255	514	3,493	—	—	51	11
59	—	—	—	—	—	—	—	12
5,112	2,805	—	—	—	—	—	—	13
—	—	—	—	—	—	2	—	14
—	—	6	344	251	—	—	—	15
—	—	—	—	2,438	—	—	—	16
26	—	—	407	2,854	—	—	—	17
—	—	—	4	59	—	—	922	18
4,100	—	—	—	—	—	—	—	19
—	—	—	—	—	—	—	57	20
—	—	—	—	—	—	—	—	21
—	—	8,017	—	—	—	—	—	22
—	908	311	2,786	30	—	—	—	23
—	—	—	—	—	—	—	—	24
4	19,695	3,029	572	—	245	—	—	25
—	—	—	—	—	—	—	—	26
—	—	—	—	813	—	—	—	27
9,301	23,536	11,618	4,627	9,938	245	2	1,030	28
723,492	1,024,896	145,428	195,242	303,796	391,038	2,861	2,302	29
4,826	27,049	13,435	17,418	17,453	1,554	6	—	30
76,378	157,662	26,824	27,481	38,388	66,342	329	558	31
1,577	7,057	1,024	1,423	2,472	2,854	218	—	32
640,711	833,128	104,145	148,920	245,483	320,288	2,308	1,744	33

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1961**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary expenditure per public accounts	77,897	15,821	87,320	94,795
	To arrive at "gross general expenditure"				
	Add:				
2	Expenditure of administrative or special funds ¹	561	14	628	25,077
3	Capital account expenditure	20,551	7,054	30,043	9,995
4	Revenue deducted from ordinary expenditure in public accounts	39	—	21,783	3,645
5	Revenue deducted from capital expenditure in public accounts	—	—	—	4,894
6	Expenditure deducted from revenue in public accounts	379	64	451	594
7	Items charged to surplus account by province	—	—	—	—
8	Deficits of working capital funds not taken into expenditure	—	17	—	275
9	Liquor board expenditure other than liquor selling costs	—	—	720	—
10	Interest on public debt charged to sinking funds	—	—	—	—
11	Total additions	21,530	7,149	53,625	44,480
	Deduct:				
12	Refunds of current year's expenditure included in revenue in public accounts	132	78	49	613
13	Refunds of current year's revenue included in expenditure in public accounts	—	577	—	—
14	Debt retirement included in ordinary expenditure	1,824	880	3	4,941
15	Revenue of working capital funds to be offset against expenditure	188	—	145	112
16	Operating surplus of working capital funds to be offset against expenditure	—	—	212	—
17	Offsets to adjust contributions to and from government enterprises to a "net" basis	357	—	—	—
18	Employees' contributions to superannuation fund to be offset against expenditure	255	—	—	—
19	Contributions to liquor boards offset against liquor profits	457	—	—	—
20	Repayment re 1952 tax rental agreement	—	228	—	—
21	Non expenditure items — loans and repayments	—	—	—	—
	Interfund eliminations:				
22	Special fund expenditure included in provincial ordinary revenue	20	—	—	—
23	Special fund expenditure included in revenue of other special fund	—	—	43	699
24	Provincial ordinary expenditure included in special fund revenue	182	22	200	10,172
25	Intervote transfer	—	—	—	—
26	Total deductions	3,415	1,785	649	16,537
27	Gross general expenditure exclusive of debt retirement (Table 2, item 70)	96,012	21,185	140,296	122,738
	To arrive at "net general expenditure"				
	Deduct:				
28	Interest, discount, premium and exchange	548	131	3,027	3,629
29	Grants-in-aid and shared-cost contributions	18,982	5,178	24,660	23,246
30	Institutional revenue	1,769	490	920	995
31	Net general expenditure exclusive of debt retirement (Table 4, item 71)	74,713	15,386	111,689	94,868

¹ Total "budgetary" expenditure including capital expenditure 22,631.

² See Introduction for a complete listing of the administrative or special funds included in these statistics.

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1961**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
618,691	670,000	93,650	147,471 ¹	253,966	323,053	2,990	3,334	1
2,299	207,271	31,872	12,626	2,035	1,556	—	—	2
126,784	201,578	39,667	—	80,821	—	—	338	3
85,413	64,155	19,220	37,972	19	71,522	291	—	4
1,624	34,646	412	1,662	—	—	—	9	5
4,809	1,811	247	1,232	706	3,146	—	—	6
—	3,062	—	—	—	—	—	—	7
—	—	—	—	—	—	—	—	8
1,613	1,106	24	9	—	226	—	—	9
—	—	—	—	—	2,968	—	—	10
222,542	513,629	91,442	53,501	83,581	79,418	291	347	11
—	128	255	514	3,493	—	—	51	12
59	—	—	—	—	—	—	—	13
9,067	33,822	3,153	—	3,132	—	—	—	14
—	—	6	—	—	—	2	—	15
—	—	—	344	160	—	116	—	16
—	—	—	—	2,438	—	—	—	17
26	—	—	407	2,854	—	—	—	18
—	—	—	—	—	—	—	921	19
—	—	—	—	—	—	—	—	20
—	—	—	—	—	—	—	118	21
—	908	311	2,786	30	—	—	—	22
—	—	—	—	—	—	—	—	23
4	19,695	3,029	572	—	245	—	—	24
—	—	—	—	813	—	—	—	25
9,156	54,553	6,754	4,623	12,920	245	118	1,090	26
832,077	1,129,076	178,338	196,349	324,627	402,226	3,163	2,591	27
4,826	27,049	13,435	17,418	17,453	1,554	6	—	28
76,378	157,662	26,824	27,481	38,388	66,342	329	558	29
1,577	7,057	1,024	1,423	2,472	2,854	218	—	30
749,296	937,308	137,055	150,027	266,314	331,476	2,610	2,033	31

¹ Debt retirement of 6,726 was charged to surplus.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1961**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	From Government of Canada:				
1	Tax-sharing arrangements (Table 1, item 2)	20,460	4,802	32,243	26,749
2	Share of income tax on power utilities (Table 1, item 14)	130	42	346	115
3	Subsidies (Table 1, item 15)	17,069 ²	3,157 ³	9,557 ³	9,179 ³
4	Sub-total items 1 to 3	37,659	8,001	42,146	36,043
	Grants-in-aid and shared-cost contributions:				
	Highways, roads and bridges:				
5	Trans-Canada highway	5,491	551	3,021	4,091
6	Railway grade crossing fund	—	—	206	210
7	Roads to resources	849	2,128	1,471	774
8	Other highways, roads and bridges	—	—	299 ⁵	416 ⁵
9	Total highways, roads and bridges	6,340	2,679	4,997	5,491
	Health and social welfare:				
10	Hospital insurance and diagnostic services	5,518	1,011	10,608	9,953
	General health grants:				
11	Hospital construction	71	170	1,363	508
12	General public health	325	123	767	501
13	Tuberculosis control	126	29	124	157
14	Mental health	209	99	372	313
15	Professional training	43	2	71	72
16	Cancer control	23	12	36	62
17	Public health research	—	—	48	—
18	Medical rehabilitation and crippled children	24	13	61	78
19	Child and maternal health	20	4	56	42
20	Vital statistics fees	2	—	2	3
21	Other health	—	—	—	—
22	Old age assistance	1,766	217	1,615	1,750
23	Allowances to blind persons	208	40	380	344
24	Disabled persons allowances	389	231	850	634
25	Unemployment assistance	3,199	111	1,673	1,508
26	Other social welfare	10	—	—	19
27	Total health and social welfare	11,933	2,062	18,026	15,944
	Recreational and cultural services:				
28	Camp ground and picnic area development	67	10	52	71
	Education:				
	Vocational Training:				
29	Assistance to students	—	5	10	—
30	Training for primary industries etc.	24	—	37	28
31	Apprenticeship training	63	—	96	99
32	Vocational and technical school assistance	116	79	178	821
33	Training of disabled persons	10	1	45	50
34	Training of unemployed workers	57	—	235	77
35	Other	—	—	5	—
36	Grants to universities ⁶	—	212	77	—
37	Citizenship and language instruction for immigrants	—	—	2	—
38	Other education	—	—	—	—
39	Total education	270	297	685	1,075

See footnotes at end of table.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1961**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
70,365	113,792	40,078	40,578	57,146	73,686	479,899	435 ¹	541 ¹	480,875	1
1,221	578	27	58	1,449	260	4,226	—	—	4,226	2
3,241	3,641	2,054	2,092	2,358	1,281	53,629	40	45	53,714	3
74,827	118,011	42,159	42,728	60,953	75,227	537,754	475	586	538,815	4
—	17,869	676	34	268	16,274	48,275	—	—	48,275	5
393	1,958	—	—	—	1,515	4,282	—	—	4,282	6
742	1,592	1,602	1,660	1,533	1,023 ⁴	13,374	—	—	13,374	7
142	—	163	574	—	—	1,594	—	—	1,594	8
1,277	21,419	2,441	2,268	1,801	18,812	67,525	—	—	67,525	9
15,864	86,509	13,204	14,470	17,448	22,591	197,176	185	405	197,766	10
5,005	6,311	1,029	954	293	1,357	17,061	—	1	17,062	11
2,619	2,623	717	762	735	1,206	10,378	—	25	10,403	12
1,274	785	177	151	249	290	3,362	22	6	3,390	13
2,424	2,622	406	396	657	657	8,155	20	—	8,175	14
288	501	77	66	97	65	1,282	—	2	1,284	15
917	1,039	781	186	253	305	3,014	—	2	3,016	16
599	578	44	49	81	63	1,462	—	5	1,467	17
370	226	177	111	64	113	1,237	—	—	1,237	18
569	388	74	94	80	113	1,440	—	—	1,440	19
24	26	3	3	6	7	76	—	—	76	20
—	—	—	—	—	—	—	—	—	—	21
11,023	6,650	1,618	1,776	2,019	2,339	30,773	16	43	30,832	22
1,494	845	187	196	222	269	4,185	1	19	4,205	23
8,018	4,163	455	464	574	643	16,421	1	6	16,428	24
15,211	13,796	3,587	2,209	2,397	11,682	55,373	62	22	55,457	25
133	23	—	—	—	—	185	—	—	185	26
65,832	127,085	21,936	21,887	25,175	41,700	351,580	307	536	352,423	27
—	1,072	210	251	258	436	2,427	15	9	2,451	28
—	100	12	30	10	30	197	—	—	197	29
—	5	9	16	6	10	135	—	—	135	30
6	530	90	159	472	303	1,818	—	—	1,818	31
—	2,452	251	645	263	564	5,369	7	13	5,389	32
—	152	24	24	17	10	333	—	—	333	33
362	20	181	105	128	261	1,426	—	—	1,426	34
—	—	—	—	—	6	11	—	—	11	35
—	397	—	—	—	—	686	—	—	686	36
—	184	12	—	2	12	212	—	—	212	37
—	4	—	—	—	—	4	—	—	4	38
368	3,844	579	979	898	1,196	10,191	7	13	10,211	39

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1961 — Concluded**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	From Government of Canada — Concluded:				
	Grants-in-aid and shared-cost contributions — Concluded:				
	Natural resources and primary industries:				
	Fish and game:				
40	Fur conservation	—	—	—	—
	Forests:				
41	Forest access roads and trails	—	—	9	10
42	Forest inventories	—	—	17	29
43	Forest fire protection	—	5	43	63
44	Reforestation	—	19	1	—
45	Programs to combat budworm	—	—	—	318
	Lands: settlement and agriculture:				
46	Contributions in respect of unharvested crops	—	—	—	—
47	Agricultural lime assistance	10	75	130	110
48	Effective organization of agricultural manpower	—	—	9	4
49	Other agricultural grants	15	6	9	14
50	Other natural resources and primary industries grants	158	8	7	14
51	Total natural resources and primary industries	183	113	225	562
	Other expenditure:				
52	Civil defence	46	14	150	72
53	Winter works projects in municipalities	39	1	—	—
54	Total grants-in-aid and shared-cost contributions from Government of Canada (Table 1, item 16) ..	18,878	5,176	24,135	23,215
55	Total received from Government of Canada	56,537	13,177	66,281	59,258
	From local governments:				
	Shared-cost contributions:				
56	Law enforcement	—	—	—	31
57	Corrections—juvenile delinquents	—	—	—	—
58	Highways, roads and bridges	89	—	269	—
59	Hospital care	—	—	—	—
60	General and public health and medical services	—	2	—	—
61	Aid to unemployed employables and unemployables	—	—	—	—
62	Child welfare	—	—	—	—
63	Other social welfare	—	—	—	—
64	Education	—	—	256	—
65	Land drainage and improvement	—	—	—	—
66	Miscellaneous	15	—	—	—
67	Total received from Local Governments (Table 1, item 18)	104	2	525	31
68	Total received from All Governments	56,641	13,179	66,806	59,289

¹ Federal tax abstention grant.

² See Table 1, footnote 6.

³ See Table 1, footnote 7.

⁴ Applied against expenditure on mining roads, classified under "Natural Resources and Primary Industries — Minerals and Mines", on Tables 2 and 4.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1961 - Concluded**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
2	33	56	40	—	—	131	—	—	131	40
178	—	77	—	129	265	668	—	—	668	41
—	184	76	51	60	442	859	—	—	859	42
285	281	—	112	187	205	1,181	—	—	1,181	43
—	183	—	4	—	—	207	—	—	207	44
—	—	—	—	—	—	318	—	—	318	45
—	—	—	218	1,664	—	1,882	—	—	1,882	46
1,225	44	—	—	—	68	1,662	—	—	1,662	47
23	7	14	20	55	8	140	—	—	140	48
15	48	346	114	17	15	599	—	—	599	49
137	188 ⁷	102	20	20	186	840	—	—	840	50
1,865	968	671	579	2,132	1,189	8,487	—	—	8,487	51
—	822	124	82	256	483	2,049	—	—	2,049	52
1,686	2,448	278	789	1,545	1,727	8,513	—	—	8,513	53
71,028	157,658	26,239	26,835	32,065	65,543	450,772	329	558	451,659	54
145,855	275,669	68,398	69,563	93,018	140,770	988,526	804	1,144	990,474	55
—	—	—	—	—	—	31	—	—	31	56
—	—	—	—	22	—	22	—	—	22	57
—	—	65	238	—	—	661	—	—	661	58
3,316 ⁸	—	85	—	6,301 ⁹	144	9,846	—	—	9,846	59
677	4	220	310	—	244	1,457	—	—	1,457	60
—	—	—	9	—	2	11	—	—	11	61
534	—	—	69	—	332	935	—	—	935	62
710	—	—	—	—	77	787	—	—	787	63
12	—	—	—	—	—	268	—	—	268	64
101	—	102	—	—	—	203	—	—	203	65
—	—	113	20	—	—	148	—	—	148	66
5,350	4	585	646	6,323	799	14,369	—	—	14,369	67
151,205	275,673	68,983	70,209	99,341	141,569	1,002,895	804	1,144	1,004,843	68

⁵ Includes contributions re winter works projects carried out by the provincial governments: N.S. 228, N.B. 222.

⁶ See Explanatory Comment dealing with Table 7.

⁷ Includes Government of Canada repayment re Conestoga Dam, 161.

⁸ Contributions from municipalities under the Public Charities Act towards maintenance of indigents, etc.

⁹ Municipal contribution for hospital insurance, from equalized assessment.

TABLE 8. Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1961

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	To local governments:				
	Unconditional grants:				
1	Shared-revenue contributions ¹	—	—	10	—
2	Subsidies	1,183	354	1,074	5,527
3	Grants in lieu of local taxes on provincial government property ²	7	1	—	—
4	Other	—	—	—	1
5	Total unconditional grants (Table 2, item 58)	1,190	355	1,084	5,528
	Grants-in-aid and shared-cost contributions:				
	Protection of persons and property:				
6	Corrections	—	—	—	25
7	Police protection	—	—	—	—
8	Other— Fire protection	—	2	—	—
9	Other	—	—	10	—
	Transportation and communications:				
10	Highways, roads and bridges	194	21	187	189
	Health and social welfare:				
11	Public health	29	—	661	—
12	Medical, dental and allied services	—	—	—	—
13	Hospital care ³	—	—	—	650
14	Aid to aged persons (homes)	—	—	—	—
15	Aid to unemployed employables and unemployables ..	—	—	1,222	1,365
16	Child welfare	—	—	—	199
17	Other	—	—	—	—
	Recreational and cultural services:				
18	Parks, beaches and other recreational areas	—	—	—	—
19	Other	—	—	—	—
	Education:				
20	Schools operated by local authorities ⁴	⁵	2,346	16,425	9,360
	Natural resources and primary industries:				
21	Lands: settlement and agriculture	—	—	—	—
22	Other	—	—	—	—
23	Local government planning and development	—	—	—	95
	Other expenditure:				
24	Civil defence	—	—	78	65
25	Housing	—	—	—	—
26	Winter works projects	39	—	51	—
27	Other	—	—	—	—
28	Total grants-in-aid and shared-cost contributions	262	2,369	18,634	11,948
29	Total paid to Local Governments	1,452	2,724	19,718	17,476
	To Government of Canada:				
30	Grants-in-aid and shared-cost contributions	—	—	800 ⁹	—
31	Police services— R.C.M.P.	683	124	668	541
32	Total paid to All Governments	2,135	2,848	21,186	18,017

¹ N.S.—share of Crown land leases; Ont.—share of liquor licences; Alta.—share of liquor fines.

² Does not include grants in lieu of taxes paid by provincial government enterprises.

³ Excludes amounts paid directly to municipal hospital boards.

⁴ Includes grants paid directly to teachers in P.E.I., N.B. and Que.

⁵ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 15,507.

TABLE 8. Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1961

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	1,106	—	—	182	—	1,298	—	—	1,298	1
250	30,150	2,506	—	15,000	11,137	67,181	125	79	67,385	2
—	1,232	216	8	—	—	1,464	—	—	1,464	3
—	—	—	8	—	—	9	—	—	9	4
250	32,488	2,722	16	15,182	11,137	69,952	125	79	70,156	5
—	232	—	—	—	—	257	—	—	257	6
—	264	—	—	—	—	264	—	—	264	7
1,850	169	—	—	—	—	2,021	—	—	2,021	8
74	5	—	—	—	—	89	—	—	89	9
15,113	70,299	4,609	6,614	7,288	642	105,156	48	11	105,215	10
3,677	2,671	76	188	1,245	323	8,870	—	—	8,870	11
—	36	77	56	—	—	169	—	—	169	12
—	6	4	6	—	—	666	—	—	666	13
—	7,898	—	—	—	13	7,911	—	—	7,911	14
—	18,458	1,352	5,099	2,478	15,721	45,695	—	55	45,750	15
—	3,761	45	—	—	—	4,005	—	—	4,005	16
—	190	27	—	—	—	217	—	3	220	17
—	325	—	—	1,020	—	1,345	—	—	1,345	18
—	535	—	4	—	—	539	—	—	539	19
98,355 ⁶	161,773	24,049	28,793	56,322	56,491	453,914	⁷	195 ⁸	454,109	20
232	749	477	119	315	—	1,892	—	—	1,892	21
161	69	—	334	—	2	566	—	—	566	22
—	—	—	393	—	—	488	—	—	488	23
—	729	—	—	134	425	1,431	—	—	1,431	24
200	776	—	—	—	—	976	—	—	976	25
6,686	3,220	—	1,184	2,150	2,415	15,745	—	—	15,745	26
68	59	315	—	—	—	442	—	—	442	27
126,416	272,224	31,031	42,790	70,952	76,032	652,658	48	264	652,970	28
126,666	304,712	33,753	42,806	86,134	87,169	722,610	173	343	723,126	29
—	—	—	—	—	—	800	—	—	800	30
—	—	872	1,101	1,560	1,927	7,476	—	—	7,476	31
126,666	304,712	34,625	43,907	87,694	89,096	730,886	173	343	731,402	32

⁶ Does not include expenditures by the Province to meet debt charges of various school corporations 2,879.

⁷ Local schools are operated by the Territorial Government and by religious denominations. Grants to separate schools amounted to 177.

⁸ Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

⁹ Movements of coal.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1961¹

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Operations				
1	Gross sales	6,935	3,918 ²	33,988	24,247
2	Deduct cost of goods sold	3,978	2,478	20,087	14,171
3	Gross profit on sales	2,957	1,440	13,901	10,076
4	Deduct administrative and general expenses less miscellaneous income	580	135	2,191	1,856
5	Net profit (as per Tables 1 and 3)	2,377	1,305	11,710	8,220³
	Reconciliation with Liquor Board operations:				
	Add: Revenue excluded from above and shown on general revenue tables as:				
6	Privileges, licenses and permits	2,000	33	167	16
7	Fines and penalties	26	—	58	—
8	Confiscations	—	—	—	—
	Deduct: Expenditure excluded from item 4 and shown on expenditure tables as:				
9	Enforcement expenses	—	—	10	—
10	Other ⁴	—	—	710	—
11	Net profits as per Liquor Board reports	4,403	1,338	11,215	8,236
	Summary⁵				
12	Net profit, Table 3, item 29	2,377	1,305	11,710	8,220
13	Sales tax, Table 3 item 5	—	392	—	—
14	Privileges, licences and permits, Table 3, item 19	2,000	33	296	16
15	Fines and penalties, included in Table 3, item 25	26	15	58	33
16	Confiscations, included in Table 3, item 32	—	—	3	—
17	Total revenue from liquor operations	4,403	1,745	12,067	8,269

¹ Figures in the published Liquor Board reports have been adjusted for purposes of interprovincial comparability. A reconciliation with these liquor reports is given in items 6 to 11.

² After deducting health tax 392 paid by purchaser. See item 13

³ Includes commission received for collection of general sales tax.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1961¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
103,469	180,378	53,255	46,504	72,283	99,356	624,333	2,337	1,572	628,242	1
61,180	109,605	39,227	30,485	48,141	66,899	396,251	1,347	780	398,378	2
42,289	70,773	14,028	16,019	24,142	32,457	228,082	990	792	229,864	3
9,706	15,510	2,371	2,346	4,202	4,559	43,456	129	122	43,707	4
32,583 ³	55,263	11,657	13,673 ³	19,940	27,898 ³	184,626	861	670	186,157	5
14,145	26,373	2,752	19	934	474	46,913	1	57	46,971	6
—	139	—	—	—	—	223	—	—	223	7
25	6	—	4	—	—	35	—	—	35	8
1,613	—	24	9	—	226	1,882	—	—	1,882	9
—	1,106	—	—	—	—	1,816	—	—	1,816	10
45,140	80,675	14,385	13,687	20,874	28,146	228,099	862	727	229,688	11
32,583	55,263	11,657	13,673	19,940	27,898	184,626	861	670	186,157	12
2,010	—	—	—	—	—	2,402	79	—	2,481	13
14,145	26,373	2,752	19	934	514	47,082	10	57	47,149	14
300	139	177	144	332	—	1,224	9	—	1,233	15
25	6	—	4	—	—	38	—	—	38	16
49,063	81,781	14,586	13,840	21,206	28,412	235,372	959	727	237,058	17

¹ N.S.—maintenance of R.C.M.P. and prisoners committed expenses; Ont.—liquor licence revenue paid to municipalities.

² Includes revenue collected directly by provincial departments in addition to items 5 to 8 which are reported by the liquor boards.



FINANCIAL STATISTICS OF
PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Actual

1961

(Fiscal Year Ended March 31, 1962)

DOMINION BUREAU OF STATISTICS

DOMINION BUREAU OF STATISTICS
Public Finance and Transportation Division
Government Finance Section

FINANCIAL STATISTICS OF
PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Actual

1961

(Fiscal Year Ended March 31, 1962)

Published by Authority of
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Catalogue number	Title	Price
	Annual	
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68-204	Financial Statistics of Municipal Governments (Actual)—Revenues, expenditures, assets and liabilities; by provinces Based on provincial compilations and/or municipal audited statements for all municipalities and for other forms of local government75
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	Note: The preliminary analysis was formerly published in a separate report, Catalogue number 68-206	
68-207	Financial Statistics of Provincial Governments—Revenue and Expenditure (Actual) Based on analysis of the public accounts of the provinces, and gives detailed breakdown; latest but most complete and accurate of the three analyses of revenue and expenditure of the provinces75
68-208	Financial Statistics of Provincial Governments—Funded Debt—Direct and Indirect (Interim) Based on interim figures provided by provinces immediately after close of fiscal year; gives early indication of trends pending issue of public accounts50
68-209	Financial Statistics of Provincial Governments—Direct and Indirect Debt (Actual) Funded and all other debt and guarantees of the provinces, with analyses, based on the public accounts50
68-211	Financial Statistics of the Government of Canada—Revenue and Expenditure—Direct and Indirect Debt (Actual) Based on analysis of the public accounts. Transfers to other governments and detail of funded debt are included50
61-203	Financial Statistics of Federal Government Enterprises An analysis of financial statements of federal government enterprises, comprising details of assets, liabilities and net worth, surplus, current revenue and expenditure on a comparable basis and by industry50
61-204	Financial Statistics of Provincial Government Enterprises An analysis of financial statements of provincial government enterprises, comprising details of assets, liabilities and net worth, surplus, current revenue and expenditure by total, by industry and by province75
63-202	The Control and Sale of Alcoholic Beverages in Canada Revenue of provincial and federal governments, sales by liquor authorities by value and by volume; production, warehousing, imports and exports; assets and liabilities of provincial government liquor commissions50

Remittances should be in the form of cheque or money order, made payable to the Receiver General of Canada and forwarded to the Publications Distribution Unit, Financial Control Section, Dominion Bureau of Statistics, or to the Queen's Printer, Ottawa, Canada.

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

... figures not appropriate or not applicable.

— nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

INTRODUCTION

This report presents statistics of revenue and expenditure of the ten provincial governments and of the Yukon and Northwest Territories for the fiscal year ended March 31, 1962. A report dealing with actual direct and indirect debt of these governments

as at March 31, 1962 has already been published. Both these reports are prepared from the Public Accounts of each government, supplemented where necessary by additional information received by correspondence with treasury officials.

DEVELOPMENTS IN 1961-62

The 1961-62 fiscal year figures reflect the first full fiscal period of provincially-operated hospital insurance schemes for all ten provinces, and the two territories. The introduction of provincial hospital insurance programmes did not necessarily involve all new expenditures as certain amounts which were paid to hospitals under former arrangements are now paid under the hospital insurance schemes. The federal government contributions, amounting to approximately half the provincial gross expenditures under the provincial schemes, are offset against hospital expenditures in the statement of net expenditures. Receipts by the provinces from the Government of Canada towards the cost of these plans are included in item 16 of Table 1, and details are given in item 10 of Table 7; expenditures are included in item 21 of Tables 2 (gross) and 4 (net). Item 21 also includes construction and maintenance grants to hospitals, the administrative costs of hospital insurance and the operation of provincially-owned mental, tuberculosis and general hospitals.

Four provinces financed all or part of their share of the hospital insurance plan costs during the fiscal year under review by charging hospital insurance premiums. The monthly rates of approximately \$2.00 for single persons and \$4.00 for families in Prince Edward Island and Ontario were unchanged from the previous year; the increase in premium revenue resulted from increases in the number of persons covered by the plans. In Manitoba the monthly rates were increased in July, 1960 from \$2.05 to \$3.00 for single persons and from \$4.10 to \$6.00 for families. These increased rates were not reflected in revenue until 1961 and the premium revenue increased from \$13.1 million in 1960 to \$19.2 million in 1961. In Saskatchewan the annual rates were increased in 1961 from \$17.50 to \$24.00 for single persons and from \$35.00 to \$48.00 for families, and premium revenue increased from \$8.8 million in 1960 to \$12.0 million in 1961. On March 31, 1961 the Hospital Service Commission of New Brunswick was abolished and revenue and expenditure related to the hospital insurance plan are now included in the province's ordinary accounts; the hospital insurance premiums, which yielded revenue amounting to \$6.7 million in 1960, were abolished in 1961. See Table 3, item 13, for revenue from hospital insurance premiums.

The programme of federal contributions amounting to one half the cost of labour incurred on winter projects in municipalities, which was introduced in 1958-1959 and continued in the following years, was further extended in 1961-62. These contributions were all channelled through the provincial governments. In some provinces the provincial government provided a further contribution to the municipalities

towards labour costs, over and above the federal contribution. Since the provincial public accounts do not reveal the nature of the projects which were carried on by the municipal governments out of these federal and provincial grants they have been classified as "other expenditures" in these statistics. See item 62 on Table 2, item 63 on Table 4, and item 55 on Table 7. The road work carried on by the New Brunswick provincial government is classified as "transportation" expenditure.

Net general revenue of all provinces for the year under review shows an increase of \$300,626,000 over the fiscal year ending March 31, 1961. Of this amount \$234,629,000 or 78 per cent is from the increase in taxation revenue caused in part by changes in the tax rates of certain provinces.

In Quebec the corporation income tax rate for the 1961 taxation year was raised from 10 per cent to 12 per cent and the exemptions allowed in arriving at taxable personal income were lowered. These factors have contributed to the increased revenue in this province of \$20,325,000 under the corporation income tax and \$24,402,000 under the individual income tax for the fiscal year 1961-62 as compared with 1960-61.

Six provinces, Nova Scotia, New Brunswick, Manitoba, Saskatchewan, Alberta and British Columbia increased the tax payable on sales of gasoline and other motive fuels for the fiscal year under review. This factor, together with increased sales in all provinces, resulted in a total tax revenue of \$449,548,000 compared with \$402,909,000 in 1960-61, an increase of approximately 11.6 per cent. See item 8 of Table 3.

In Nova Scotia the general sales tax which was increased from 3 per cent to 5 per cent to meet the increased costs for hospital services, resulted in increased revenue of \$5,756,000 over the fiscal year 1960-61.

In Quebec the sales tax was increased from 2 per cent to 4 per cent, effective July 1, 1961, the additional 2 per cent to provide a coherent system of grants to school boards. The education tax in force in certain municipalities was abolished. The provincial general sales tax produced a revenue of \$115,883,000 for 1961-62 as compared with \$69,440,000 for the year 1960-61, an increase of nearly 67 per cent. Ontario introduced a 3 per cent general sales tax on September 1, 1961; the yield for the last seven months of the year under review was \$82,371,000. In Saskatchewan the sales tax was increased from 3 per cent to 5 per cent effective January 1, 1962. These factors together with the increase in sales in the other provinces which impose a general sales tax resulted in an overall

total for "General Sales Tax" of \$354,930,000 for 1961-62 as compared with \$211,830,000 for the fiscal year 1960-61; see item 10, Table 3.

Revenue from privileges, licences, and permits increased from \$523,915,000 during 1960-61 to \$561,030,000 in the year under review. This increase was mainly due to higher revenue from mines and mineral resources; in Alberta the revenue from this source increased by \$13,500,000 and in British Columbia by \$5,300,000. The revenue for all provinces from licences and permits on motor vehicles rose from \$172,013,000 to \$181,885,000 during the period under review.

The total net general expenditure for all provinces and the territories increased by \$235,502,000 to \$3,108,277,000 for the fiscal year 1961-62, as compared with the corresponding expenditure for the 1960-61 period. The net expenditure on education totalled \$840,739,000 for the fiscal year 1961-62, item 42 on Table 4, as compared to \$700,123,000, for the previous period. Increases under this heading were recorded in all provinces except Nova Scotia. Net general expenditure on health and social welfare increased in all provinces except New Brunswick and Northwest Territories for a total of \$875,504,000 (Item 31 on Table 4), compared with \$766,215,000 for the 1960-61 period. To this increase of \$109,289,000 in net expenditure on health and social welfare, health contributed \$91,597,000, and social welfare \$17,692,000.

Net expenditure on highways, roads and bridges decreased in all provinces with the exception of Prince Edward Island, Ontario and Northwest Territories during 1961-62 for a total of \$653,976,000 compared with \$708,057,000 for the fiscal period 1960-61. This denotes a marked change as expenditures in this category increased gradually over the past several years. One reason for this marked decline in expenditure is the fact that the Trans-Canada Highway is nearing completion. It also reveals the fact that highway improvement which has been the major item of provincial expenditure for some years has been replaced by expenditure on education and education facilities.

Included for the first time in the revenue and expenditure of the Province of Newfoundland are certain revenues and expenditures of four wholly-owned Crown corporations. The Newfoundland Government has entered into long-term hire-purchase agreements with these corporations, for the rent and ultimate purchase of the buildings being constructed by the corporations. For the fiscal year under review the capital expenditures made by the corporations are included in government expenditures, and the annual "rent" paid to the corporations and appearing in budgetary expenditure has been replaced by the interest and principal payments on their bonded debt made by the corporations. The debt retirement is then excluded in the final figure for current and capital (general) expenditure. Included in "interest" expenditures are \$513,000 relating to bonds issued by the Newfoundland Government Building Corporation Limited, and \$648,000 relating to bonds issued by the Memorial University of Newfoundland Building

Corporation Limited. In the previous fiscal year's statistics the interest of \$486,000 paid by Newfoundland Government Building Corporation Limited was classified as "general government" expenditure (rent). Included in "hospital care" are capital expenditures by the Grand Falls Hospital Corporation Limited of \$2,903,000 and by the Nurses Training School Building Corporation Limited of \$1,734,000. Included in "Education" are capital expenditures by the Memorial University Building Corporation Limited of \$1,046,000. For the amount of bonds issued by the corporations to assist in their financing see Catalogue No. 68-209, "Financial Statistics of Provincial Governments - 1961 - Direct and Indirect Debt".

The general revenue and expenditure tables in this report do not include the revenues and expenditures of the Quebec Autoroutes Authority, a toll authority set up by the Province of Quebec in 1957, nor of the B.C. Toll Highways and Bridges Authority, a provincial toll authority which commenced operations in 1954. The following tables show the revenue and expenditure of the Quebec Autoroutes Authority for the year ended December 31, 1961 and the B.C. Toll Highways and Bridges Authority for the fiscal year ended March 31, 1962.

These statements have been prepared using the same type of analysis as in the main tables of this report. For example, the "general" expenditures include both the ordinary and capital expenditures made by the Authorities in the year under review and exclude sinking fund earnings and the provisions for debt retirement.

THE QUEBEC AUTOROUTES AUTHORITY

Revenue and Expenditure for the Fiscal Year Ended

December 31, 1961

(thousands of dollars)

Revenue:

Sales and services - tolls, etc.....	3,377
Total revenue	3,377

General expenditure:

Highways, roads and bridges.....	8,018
Debt charges, exclusive of debt retirement	4,612
Total gross expenditure (exclusive of debt retirement)	12,630

B.C. TOLL HIGHWAYS AND BRIDGES AUTHORITY

Revenue and Expenditure for Fiscal Year

Ended March 31, 1962

(thousands of dollars)

Revenue:

Sales and services - Tolls, etc.	
Highways, bridges and tunnels	4,966
Ferries.....	5,323 10,289
Contributions from provincial Government	2,940
Total revenue	13,229

General expenditure:

Highways, bridges and tunnels	1,672
Ferries.....	17,468 19,140
Debt charges, exclusive of debt retirement	4,826
Total gross general expenditure (exclusive of debt retirement)	23,966

The percentage distributions shown below are based on Tables 3 and 4. They indicate the relative significance to each provincial and territorial government of the principal sources of revenue and functions of expenditure.

A comparison of the revenue table with the previous year's percentage distribution of revenue reveals a few changes. It was noted earlier that Ontario introduced a 3 per cent general sales tax on September 1, 1961, and a 2 per cent increase in the sales tax occurred in Quebec and Nova Scotia. These factors together with additional sales in all provinces have caused a substantial increase in the percentage of the tax revenue item "Sales Tax-General", from 8.3 per cent in 1960-61 to 12.4 per cent of the total net general revenue in 1961-62. This has been a significant factor in causing

changes in the proportions of other items of revenue. Thus a decrease in the percentage compared to the previous year does not necessarily mean that less was received from that particular source than in the previous fiscal year, but merely that the proportions have altered.

On the expenditure side education accounted for the largest share of the total net general expenditure, 27.1 per cent; in 1960-61 this percentage was 24.4 per cent. Transportation and communication expenditures which had been the highest percentage for some years dropped from 24.8 per cent in 1960-61 to 21.2 per cent in the year under review. On the other hand expenditure on health increased from 17.7 per cent to 19.3 per cent during the two periods.

Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1962

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
Taxes:													
Corporations	0.4	0.5	0.9	0.8	3.9	1.8	1.1	0.5	0.8	0.9	—	—	2.0
Income—Corporations	—	—	—	—	15.7	16.1	—	—	—	—	—	—	9.4
Individuals	—	—	—	—	11.2	—	—	—	—	—	—	—	3.0
Sales:													
Motor fuel and fuel oil	9.9	15.4	18.6	18.1	14.2	18.8	18.4	16.5	12.4	12.0	11.2	11.9	15.7
General	20.0	11.7	15.8	11.3	15.3	8.9	—	14.3	—	26.7	—	—	12.4
All other sales taxes	0.1	4.7	0.7	2.7	5.5	1.2	0.6	0.1	0.3	0.9	4.0	—	2.1
Succession duties	—	—	—	—	3.3	4.4	—	—	—	—	—	—	2.3
Hospital insurance premiums	—	6.2	—	—	—	9.6	16.3	7.7	—	—	—	—	4.3
All other taxes	0.5	—	0.2	0.4	0.3	1.1	0.4	0.1	—	1.8	9.5	0.2	0.7
Total taxes	30.9	38.5	36.2	33.3	69.4	61.9	36.8	39.2	13.5	42.3	24.7	12.1	51.9
Federal-provincial tax-sharing arrangements	29.2	27.2	31.6	31.1	8.0	13.0	34.2	25.9	21.4	21.5	18.9 ¹	30.5 ¹	16.8
Privileges, licences and permits:													
Liquor control and regulation	3.2	0.2	0.3	—	2.2	2.9	2.5	0.1	0.3	0.2	0.5	4.0	1.8
Motor vehicles	3.7	4.5	5.9	6.1	5.8	7.8	7.1	5.1	5.1	5.9	7.0	2.3	6.3
Natural resources	2.0	0.1	1.3	4.6	4.6	4.7	3.5	13.3	45.9	17.7	1.5	4.8	10.4
Other	0.8	0.8	0.7	0.7	1.4	1.1	1.7	1.0	0.8	0.8	3.2	1.9	1.1
Total privileges, licences and permits	9.7	5.6	8.2	11.4	14.0	16.5	14.8	19.5	52.1	24.6	12.2	13.0	19.6
Government of Canada subsidies	24.9	17.9	9.4	11.0	0.5	0.5	1.8	1.3	1.0	0.5	1.7	2.4	2.0
Liquor profits	3.5	7.9	12.0	11.3	4.9	6.1	10.2	8.9	7.8	8.3	37.1	39.5	6.9
All other revenue	1.8	2.9	2.6	1.9	3.2	2.0	2.2	5.2	4.2	2.8	5.4	2.5	2.8
Total net general revenue	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Federal tax abstention grant.

Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1962

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
General government	7.7	4.6	3.9	3.3	4.9	3.5	3.6	4.3	4.9	4.9	11.4	5.0	4.3
Protection of persons and property	4.1	2.4	3.0	2.8	4.0	5.0	4.4	4.3	5.8	4.7	0.1	2.9	4.5
Transportation and communications	18.5	34.5	26.7	31.1	16.5	23.8	19.3	18.2	23.1	21.5	11.3	4.5	21.2
Health	18.4	15.2	18.6	19.1	16.5	22.0	22.4	25.5	16.4	17.0	19.5	20.8	19.3
Social welfare	12.9	5.9	6.2	6.1	14.1	5.2	8.6	8.1	7.9	9.0	5.6	6.8	8.9
Education	24.7	18.7	23.6	15.8	30.6	26.2	25.5	27.0	30.9	23.4	40.5	48.1	27.1
Natural resources and primary industries	3.2	4.9	3.7	5.6	8.0	3.8	9.9	9.5	9.0	8.1	0.7	1.4	6.5
Debt charges (exclusive of debt retirement) ¹	5.8	8.4	9.9	8.3	2.3	5.0	2.3	- 0.7	- 5.8	0.5	1.3	-	2.7
Contributions to other governments	1.6	1.9	1.2	5.9	0.1	3.2	2.1	-	5.5	3.3	4.4	4.0	2.3
All other expenditure	3.1	3.5	3.2	2.0	3.0	2.3	1.9	3.8	2.3	7.6	5.2	6.5	3.2
Net general expenditure (exclusive of debt retirement)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Negative amount indicates excess of revenue over expenditure.

The following summaries show the developments that have taken place in provincial government finance in the last five years. Figures for 1951 are also shown.

**Net General Revenue
Fiscal Years Ended Nearest to December 31**

Province	1951	1957	1958	1959	1960	1961
	millions of dollars					
Newfoundland	25	39	62	60	64	69
Prince Edward Island	6	9	13	14	16	18
Nova Scotia	39	65	76	91	92	102
New Brunswick	41	62	71	77	87	84
Quebec	277	515	557	605	641	758
Ontario	304	595	647	778	833	927
Manitoba	46	74	77	100	104	118
Saskatchewan	75	136	141	146	149	157
Alberta	106	246	236	279	246	273
British Columbia	157	282	296	314	320	347
Yukon Territory	1	2	2	2	2	2
Northwest Territories .....	..	1	1	1	2	2
Totals	1,077	2,026	2,179	2,467	2,556	2,857

**Net General Expenditure (Exclusive of Debt Retirement)
Fiscal Years Ended Nearest to December 31**

Province	1951	1957	1958	1959	1960	1961
	millions of dollars					
Newfoundland	30	48	62	65	75	83
Prince Edward Island	8	11	14	20	15	19
Nova Scotia	49	74	86	92	112	107
New Brunswick	40	64	71	80	95	95
Quebec	261	493	533	601	749	848
Ontario	336	657	742	898	937	1,037
Manitoba	43	76	98	128	137	137
Saskatchewan	72	124	137	142	150	159
Alberta	82	199	215	235	266	279
British Columbia	152	287	267	283	332	339
Yukon Territory	1	2	2	2	3	3
Northwest Territories .....	..	2	2	1	2	2
Totals	1,074	2,037	2,229	2,547	2,873	3,108

Net General Revenue by Source
Fiscal Years Ended Nearest December 31

Source	1951 ¹	1957	1958	1959	1960	1961
millions of dollars						
Taxes:						
Corporations:						
Tax on premium income of insurance companies	—	²	29	30	31	33
Other	25	41	19	20	21	22
Income—Corporations	163	214	226	249	269	268
Individuals	—	41	48	54	61	85
Sales:						
Motor fuel and fuel oil	182	347	364	383	403	450
General	91	183	187	209	212	355
All other sales taxes	36	49	53	55	57	61
Succession duties	34	53	56	56	60	66
Hospital insurance premiums	21	10	10	94	116	122
All other taxes	14	17	18	18	17	20
Total taxes	566	955	1,010	1,168	1,247	1,482
Federal tax rental agreements	96	—	—	—	—	—
Federal-provincial tax-sharing arrangements	—	354	399	461	481	479
Privileges, licenses, and permits:						
Liquor control and regulation	28	41	39	45	47	51
Motor vehicles	73	140	146	165	172	182
Natural resources	113	278	259	303	277	296
Other	14	20	23	27	28	32
Total privileges, licences and permits	228	479	467	540	524	561
Government of Canada subsidies	27	22	60	54	54	57
Liquor profits	116	165	175	180	186	197
All other revenue	44	51	68	64	64	81
Total net general revenue	1,077	2,026	2,179	2,467	2,556	2,857

¹ Figures for N.W.T. are excluded as they were not available.

² Not separable from other corporation taxes.

Net General Expenditure by Function
Fiscal Years Ended Nearest December 31

Function	1951 ¹	1957	1958	1959	1960	1961
millions of dollars						
General government	45	83	95	111	125	135
Protection of persons and property	61	108	116	126	136	141
Transportation and communications	299	588	622	680	713	659
Health	174	302	330	437	509	600
Social Welfare	92	168	192	206	258	275
Education	196	453	523	603	700	841
Natural resources and primary industries	85	147	158	174	201	202
Debt charges (exclusive of debt retirement)	57	55	55	57	67	84
Contributions to municipalities	23	54	62	66	70	71
All other expenditure	42	79	76	87	94	100
Net general expenditure (exclusive of debt retirement) ..	1,074	2,037	2,229	2,547	2,873	3,108

¹ Figures for N.W.T. are excluded as they were not available.

SUMMARY OF CONCEPTS AND DEFINITIONS

Reports published by the Dominion Bureau of Statistics dealing with provincial government finances are designed to provide national totals and comparative statistics which are basically consistent and uniform in nature as between provinces. The provinces differ greatly in scale, organization and division of responsibilities between the provincial governments themselves and the local levels of government; their accounting methods and financial reporting practices also vary considerably. Thus figures drawn from the public accounts and other official reports must be recast in many instances for the purpose of classification in terms of standard statistical categories. It may be well to refer briefly to the resulting differences between the provincial reports and this statistical series.

The Bureau figures give wider coverage than the main financial statements of the provinces. In order to arrive at comparative revenues and expenditures, transactions of certain "special" funds or funds shown as "trust" accounts, which are not reflected in the main financial statements of provincial governments but which do embrace general government activities, are consolidated with the latter in these statistics. Deductions from revenues or expenditures are made on different scales by the various provinces and these deductions have to be dealt with as uniformly and consistently as possible to achieve the maximum degree of interprovincial comparability in the statistics presented. Similarly, in some instances it is necessary, for purposes of comparability, to include in the statistics amounts which are charged or credited to surplus or reserves in provincial accounts. The purchase and sale of

goods and services, constituting basically trading operations, and the treatment of profits or losses on operations of working capital funds are not reflected uniformly by all provinces in their main revenue and expenditure statements. These, therefore, must be adjusted to a uniform basis of treatment. Revenues from liquor control also require recasting in the statistical tables to achieve uniform presentation of the actual earnings for the year under review.

There is no standard method applied by all provinces in distinguishing between revenues and expenditures of a capital nature and those of an ordinary or current nature. With current revenues rising steadily, larger and larger amounts are being expended from provincial current accounts on the construction or acquisition of assets such as highways and public buildings. The Province of Saskatchewan no longer maintains a "capital account"; as in the federal Public Accounts, all revenues and expenditures are treated simply as "budgetary" transactions. In Ontario's Public Accounts an amount may be transferred from "capital account" expenditure to "current account" expenditure (\$50 million in 1961-62) and no functional breakdown of this transfer item is possible. For these various reasons the breakdown between "ordinary" and "capital" previously reported in the "actual" reports is no longer made. However, the total amount of expenditures financed through provincial "capital accounts" still appears on the reconciliation statement. See Table 6, item 3. The total amount of capital expenditures financed through provincial "ordinary accounts" is not available.

EXPLANATORY COMMENT

Tables 1 and 2 - Gross General Revenue and Expenditure

These tables include revenue and expenditure transactions of (a) capital account, (b) ordinary or current account including working capital fund transactions, and (c) certain trust accounts and special or administrative funds, the operations of which are accounted for separately by provincial governments but which embrace normal government functions.

In order to achieve a measure of interprovincial comparability, certain adjustments have been made to the figures shown in public accounts. Reconciliations of "general" revenue and expenditure, as defined in this report, with provincial ordinary or current accounts are to be found in Tables 5 and 6.

The adjustments are explained more fully in the commentary to those tables.

As explained above, capital expenditures financed through capital account are no longer shown separately. Large capital expenditures are also made through ordinary account. The summation of "ordinary" and "capital" figures provides a more valid basis of comparison of government expenditures on the various functions.

For a better understanding of the types of revenue and expenditure which appear in the various "source" and "function" categories in this publication see the appendix attached hereto.

Tables 3 and 4—Net General Revenue and Expenditure

For some purposes it is desirable to know the "net" cost to the provinces of the various services rendered, i.e., the amount spent thereon out of provincial funds after deducting revenues which can be specifically assigned or related to the services rendered. The "gross" presentation represents the administrative burden of services and the "net" presentation emphasizes the net cost to the provincial government of the various services.

"Net general revenue" is arrived at by deducting from "gross general revenue": (a) all revenue

of provincial government institutions, (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-costs contributions, and (d) all capital revenue. These revenues are then deducted from the related items of expenditure to arrive at "net general expenditure".

"Other" taxes, Table 3, item 14, consists of the following items. These are gross amounts i.e. before deduction of any commissions payable to tax collectors.

Other Taxes			
	\$'000		\$'000
Newfoundland:		Ontario:	
Tax on Fire Insurance Premiums	272	Fire Marshal Tax	586
Public Utilities Act	56	Security Transfer Tax	3,590
Total	328	Land Transfer Tax	3,710
		Total	7,886
Nova Scotia:		Manitoba:	
Tax on Fire Insurance Premiums	37	Crop Insurance Premiums	423
Public Utilities Act	57	Fire Prevention Tax	60
Total	94	Total	483
New Brunswick:		Saskatchewan:	
Fire Prevention Tax on Premiums	42	Crop Insurance Premiums	25
Public Utilities Act	36	Fire Prevention Assessment Levy	96
Total	78	Total	121
Quebec:		Alberta:	
Tax on Fire Insurance Premiums	200	Fire Prevention Tax	51
Security Transfer Tax	1,780	British Columbia:	
Property Transfer Tax	74	Tax on Fire Insurance Premiums	240
Total	2,054	Yukon:	
		Poll Tax	3

Tables 5 and 6—Reconciliation of General Revenue and Expenditure with Provincial Ordinary Revenue and Expenditure per Public Accounts

These tables are included to explain, as clearly as tabular limitations will permit, what constitutes the difference between current revenue and expenditure as presented in provincial and territorial public accounts and gross general revenue and expenditure. They also show the steps taken to arrive at net general revenue and expenditure.

In some provinces, trust accounts and special or administrative funds have been created, the revenues and expenditures of which are accounted for separately and not included in provincial current revenues and expenditures although similar items are so included by other provinces. Consequently, the revenues and expenditures of such funds have

been classified in these statistics by source and function and included in general revenue and expenditure. Certain government activities accounted for separately by all provinces are also added (e.g., Unsatisfied Judgment Funds). See Tables 5 and 6, item 2.

Tables 5 and 6, items 4 to 6, show the amounts deducted from either revenue or expenditure in the public accounts that have been added back to revenue and expenditure in these statistics. These adjustments do not affect the surplus position as shown in the public accounts; they are necessary because of variations in the extent of these deductions in the public accounts.

Sometimes transactions considered for statistical purposes to be of an "ordinary" nature are credited or charged to provincial surplus account. Expenditures may be made directly from revenue surplus appropriation account. See Table 6, item 7.

Not all provinces include in ordinary revenue the amount actually earned from the control and sale of alcoholic beverages during the fiscal year under review. Liquor boards are classified as provincial government enterprises in DBS statistics, hence the costs of goods sold and administrative expenses are deducted from liquor sales and only the net profits are reflected in Tables 1 and 3. See Table 5, items 7 and 18 and Table 9.

Adjustments must be made to achieve uniformity in the treatment of working capital funds. In these statistics, the aim has been to offset actual profits for the year in question against that function of expenditure most closely related to the function of the fund. Conversely, working capital fund losses are reflected as an addition to that function of expenditure most closely related to the function of the fund. The ultimate effect is to eliminate working capital funds entirely from the gross revenue and to incorporate the net result of all working capital fund operations in the gross general expenditure of the province. To achieve this objective a number of adjustments are required to deal with the various methods applied in the public accounts. These adjustments are dealt with on Tables 5 and 6 under a number of headings. On Table 5, see items 14 and 15; on Table 6, see items 15 and 16.

In order to achieve interprovincial comparability, tax-sharing arrangement revenue has been adjusted to agree with the payments made by the Government of Canada as appearing in the federal Public Accounts. See Table 5, item 8.

Under an amendment to the 1952 tax rental agreements, the Government of Canada made advances to five provinces (Newfoundland, Prince Edward Island, New Brunswick, Manitoba and Saskatchewan) which received less revenue than anticipated as a result of revisions in population estimates. These advances are being repaid in the years 1957-58 to 1961-62 as deductions from the payments under the 1957 agreements. In these statistics these loan transactions are excluded entirely from revenue and expenditure. Adjustments were required for Prince Edward Island, New Brunswick and Saskatchewan. See Table 5, item 8, and Table 6, item 20.

Thirdly, provinces sometimes set aside portions of their tax rental agreement receipts into a deferred revenue reserve and bring them into revenue at a later date or else provinces are later in recording receipts than the federal government is in recording payments. Transactions of these types had to be eliminated in Quebec and are included in item 19 of Table 5.

An attempt has been made to apply a uniform approach to refunds. Accordingly, a number of items included in public accounts as revenue or expenditure have been looked upon as refunds of current year's expenditure or refunds of current year's revenue and therefore deducted. See Table 5, items 11 and 12, and Table 6, items 12 and 13.

Sinking fund earnings are not considered to be part of general revenue and therefore, where these have been included in provincial ordinary revenue, they have been deducted. See Table 5, item 13.

When special funds are consolidated with provincial ordinary or income accounts, it is necessary to eliminate interfund transactions. There may also be transfers between current and capital account and from one vote to another which must be eliminated. See Tables 5 and 6 under "interfund eliminations".

A list of those special funds and trust accounts which have been included in "general" revenue and expenditure follows.

Newfoundland:

Board of Commissioners of Public Utilities
Co-operative Development Loan Board
Farm Development Loan Board
Fisheries Assistance Fund
Fisheries Development Authority
Fisheries Loan Board
Grand Falls Hospital Corporation Limited
Industrial Development Loan Board
Memorial University of Newfoundland Building Corporation Limited
Motor Vehicle Accident Security Account
Newfoundland Government Building Corporation Limited
Nurses Training School Building Corporation Limited
Property Loss Reserve Fund
Public Libraries Board

Prince Edward Island:

Farm Establishment (Loan) Board
Fisherman's Loan Board
Hospital Services Commission¹
Insurance Reserve Fund
Unsatisfied Judgment Fund

Nova Scotia:

Community Pastures Board
Board of Commissioners of Public Utilities¹
Fisherman's Loan Board
Industrial Expansion Fund
Research Foundation¹
Special Reserve Account
Unsatisfied Judgment Fund²

New Brunswick:

Board of Commissioners of Public Utilities³
Crown Land Sinking Fund
Fire Prevention Act, 1943
Fishermen's Loan Board
Government House Trust Fund
Margaret R. Lynds Bequest
Provision for Matching Grants and Guarantees
Unsatisfied Judgment Fund
Verna MacDonald Bequest

Quebec:

Minimum Wage Commission¹

Ontario:

Housing Corporation Limited
Niagara Parks Commission
Ontario Hospital Services Commission¹
Ontario Junior Farmer Establishment Loan Corporation
Ontario Municipal Improvement Corporation
Ontario Research Foundation
Unsatisfied Judgment Fund

Manitoba:

Co-operative Promotion Board
Cream Grader's Account
Crop Insurance Corporation
Fire Insurance Reserve Fund
Fire Prevention Fund
Horned Cattle Purchase Act
Hospital Services Fund¹
Land Titles Assurance Fund
Milk Control Board⁴
Reserve for War and Post-War Emergencies
Unsatisfied Judgment Fund

Saskatchewan:

Crop Insurance Board
Government Finance Office¹
Horned Cattle Purchases Trust Account
Industrial Development Fund¹
Land Titles Assurance Fund
Milk Control Board
Saskatchewan Agricultural Research Foundation
Saskatchewan Hospitalization Fund¹
Saskatchewan Research Council
School Lands Fund

Alberta:

Horned Cattle Purchases Act Trust Account
Oil and Gas Conservation Board
Registrars' Assurance Fund
Wheat Board Monies Trust Account

British Columbia:

Beef Cattle Producers' Assistance Fund
Capital Improvement District Fund
Dog Tax Fund
Grazing Range Improvement Fund
Land Registry Assurance Fund
Land Settlement Board
Pound District Act Trust Account
Scaling Fund
University Endowment Lands Administration Account

¹ Calendar year 1961.

² Levies are no longer payable to the provincial government but claims are still being settled.

³ Twelve months ended April 30, 1962.

⁴ Twelve months ended July 31, 1962.

Table 7 - Specified Amounts Received from Other Governments

The overall total shown for each province on this table is the sum of items 2 and 19 of Table 1.

Items 1 to 3 are not related to any specific provincial government expenditure. In contrast to grants-in-aid and shared-cost contributions they remain in net general revenue.

Grants-in-aid and shared-cost contributions (items 5 to 56) are amounts paid by the Government of Canada to assist provincial governments in meeting costs of specific projects over which the latter have jurisdiction. These amounts appear in gross general revenue and are offset against the related expenditure in arriving at net general expenditure.

The items are grouped according to the function of the provincial government expenditure to which they are related. To the extent that the information was available, the items also have been described in terms of the programmes outlined in the expenditure statements of the Public Accounts of the Government of Canada.

Grants to universities (item 36) include only those payments to provincial institutions of which the revenues and expenditures are included in their entirety in general fund revenues and expenditures, i.e., it excludes grants paid directly to provincial universities, such as the Universities of Toronto, Manitoba, Saskatchewan, Alberta and British Columbia.

The amounts received from local governments (items 59 to 69) are shared-cost contributions and are treated in the same manner as the Government of Canada grants-in-aid and shared-cost contributions, i.e., they are offset against gross general expenditure in arriving at net general expenditure.

Excluded from this table are amounts received from other governments for direct services available to all who wish to benefit from them. These items appear in Tables 1 and 3 in "Sales and services". Also excluded from this table are reimbursements for certain services rendered to another government, if

the paying government is responsible for providing the services thus rendered; the amounts so received are treated as refunds of current year's expenditure and offset against the pertinent expenditure as an adjustment before arriving at gross ordinary revenue and expenditure. They are included in item 11 on Table 5 and item 12 on Table 6.

A similar table, showing amounts **paid** to other governments, appears annually in "Financial Statistics of the Government of Canada", DBS Catalogue No. 68-211. However, because of different accounting systems, the amounts appearing in federal expenditure may differ from the corresponding items in provincial revenue in a given year.

Table 8 - Specified Amounts Paid to Other Governments

The term **local governments** as used in this table refers to the governments of cities, towns, villages, counties, townships, rural districts, local improvement districts, special areas and drainage and dyking districts. The table also includes contributions to schools operated by local authorities. It includes current or operating grants and capital construction grants. The table does not include grants paid to library boards, hospital boards, veterinary boards and conservation authorities, nor the value of services performed by the provincial governments on behalf of their municipalities; it is restricted to monetary grants.

The home-owners' subsidies in British Columbia (see Table 2, footnote 15) are not included in this table. They are considered as assistance to the home-owners; in municipal revenue compilations they form part of taxation revenue rather than contributions from the provincial government.

Shared-revenue contributions (item 1). These are specified portions of certain provincial revenues

paid to local governments. They may be in the nature of unconditional subsidies or they may be ear-marked as grants-in-aid of specified municipal projects. In the year under review there were no "strings-attached" to the shared-revenue payments.

Subsidies (item 2). These are unconditional grants to local governments not based on a share of specific provincial revenue.

Grants-in-aid and shared-cost contributions (items 5 to 25). These payments relate to services which are the responsibility of the receiving governments. They are classified in the main expenditure tables according to the nature of the local government expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and communications—Highways, roads and bridges". These grants-in-aid and shared-cost contributions are gross expenditures by the provinces, i.e., they include any amounts received from the Government of Canada and passed on to local governments.

Table 9 - Provincial Revenue from Liquor Operations

This table shows the calculation of liquor profits as shown in general revenue (Table 1, item 20). It also reconciles these totals with the profits reported by the liquor boards or commissions. Then the total provincial revenue derived from what may be described as "liquor control" is summarized.

It should be noted that item 1, "Gross sales", represents only sales by the liquor boards or commissions. In certain provinces beer and wine are also sold directly by breweries and wineries. See "Control and Sale of Alcoholic Beverages in Canada", Catalogue No. 63-202, published by this Division, for more detailed analysis of liquor transactions.

February 11, 1964.

STATISTICAL TABLES

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1962¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Taxes²	21,268	6,777	37,027	28,081
2	Federal-provincial tax-sharing arrangements²	20,078	4,781	32,317	26,233
3	Privileges, licences and permits:				
4	Liquor control and regulation	2,183	26	310	7
5	Motor vehicles	2,512	800	6,046	5,120
6	Natural resources	1,392	16	1,354	3,901
6	Other	564	140	658	549
7	Total privileges, licences and permits	6,651	982	8,368	9,577
8	Sales and services	2,239	920	2,883	2,179
9	Fines and penalties	313	70	299	240
10	Interest, discount, premium and exchange: ⁴				
11	Interest	555	180	3,451	3,488
12	Profit on foreign exchange	—	—	—	25
12	Other	—	—	135	—
13	Total interest, discount, premium and exchange	555	180	3,586	3,513
14	Other Governments:				
14	Government of Canada:				
15	Share of income tax on power utilities	149	54	475	92
15	Subsidies	17,156 ⁵	3,157 ⁶	9,632 ⁶	9,245 ⁶
16	Contributions ⁷	19,720	4,394	23,734	23,926
17	Total Government of Canada	37,025	7,605	33,841	33,263
18	Municipalities — Contributions ⁷	15	1	524	31
19	Total other governments	37,040	7,606	34,365	33,294
20	Government enterprises:				
21	Liquor profits	2,431	1,397	12,317	9,534
21	Other ⁸	—	—	26	—
22	Total government enterprises	2,431	1,397	12,343	9,534
23	Other revenue	261	2	2	96
24	Sub-totals	90,836	22,715	131,190	112,747
25	Non-revenue and surplus receipts:				
26	Refunds of previous years' expenditure	79	4	22	20
27	Repayment of advances credited to revenue	58	17	—	—
27	Other	—	270	—	10
28	Total non-revenue and surplus receipts	137	291	22	30
29	Total gross general revenue	90,973	23,006	131,212	112,777
30	Population (000's) ⁹	458	105	737	598
31	Gross general revenue per capita (\$)	199	219	178	189

¹ Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and Table 5.

² See Table 3 for breakdown.

³ Federal tax abatement grant.

⁴ Excludes net sinking fund earnings as follows: Nfld. 828; P.E.I. 208; N.S. 2,652; N.B. 2,637; Que. 5,598; Ont. 2,335; Man. 1,791 (reserve for debt retirement); Sask. 247; Alta. nil; B.C. 2,850.

⁵ Consists of Atlantic Provinces Adjustment Grant 7,500, additional subsidy 8,000 and annual statutory subsidies, 1,656.

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1962¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
526,039	573,577	43,420	61,473	36,887	146,530	1,481,079	581	226	1,481,886	1
60,448	120,652	40,411	40,569	58,386	74,382	478,257	446 ²	567	479,270	2
16,878	26,996	2,896	102	965	526	50,889	11	74	50,974	3
43,482	72,713	8,434	8,026	13,968	20,575	181,676	166	43	181,885	4
34,800	43,097	4,144	20,879	125,310	61,451	296,344	34	89	296,467	5
10,943	10,378	1,946	1,538	2,157	2,846	31,719	76	36	31,831	6
106,103	153,184	17,420	30,545	142,400	85,398	560,628	287	242	561,157	7
16,330	19,731	2,734	5,350	8,582	9,495	70,443	326	25	70,794	8
1,456	2,358	422	784	1,634	720	8,296	14	17	8,327	9
5,722	24,564	13,571	21,669	16,908	1,706	91,814	6	—	91,820	10
—	17	—	3	—	1	46	—	—	46	11
—	41	—	229	—	—	405	—	—	405	12
5,722	24,622	13,571	21,901	16,908	1,707	92,265	6	—	92,271	13
2,064	651	53	56	1,754	928	6,276	—	—	6,276	14
3,963	4,624	2,089	2,116	2,816	1,672	56,470	40	45	56,555	15
171,001	183,634	29,305	29,710	38,498	70,955	594,877	476	598	595,951	16
177,028	188,909	31,447	31,882	43,068	73,555	657,623	516	643	658,782	17
3,050	4	398	458	6,714	4,078	15,273	—	—	15,273	18
180,078	188,913	31,845	32,340	49,782	77,633	672,896	516	643	674,055	19
37,031	56,802	11,989	13,858	21,117	28,866	195,342	874	734	196,950	20
2,800	—	—	3,067	943	—	6,836	—	—	6,836	21
39,831	56,802	11,989	16,925	22,060	28,866	202,178	874	734	203,786	22
2,671	1,387	31	116	325	391	5,282	9	1	5,292	23
938,678	1,141,226	161,843	210,003	336,964	425,122	3,571,324	3,059	2,455	3,576,838	24
278	376	296	61	642	99	1,877	79	4	1,960	25
—	—	103	95	108	1,179	1,560	—	—	1,560	26
—	87	—	107	—	—	474	—	—	474	27
278	463	399	263	750	1,278	3,911	79	4	3,994	28
938,956	1,141,689	162,242	210,266	337,714	426,400	3,575,235	3,138	2,459	3,580,832	29
5,259	6,236	922	925	1,332	1,629	18,201	14	23	18,238	30
178	183	176	227	254	262	196	224	107	196	31

⁶ Includes Atlantic Provinces Adjustment Grant: P.E.I. 2,500; N.S. 7,500; N.B. 7,500.

⁷ See Table 7 for a breakdown of the functions of expenditure towards which the contributions were made.

⁸ N.S. — Surplus — Keltic Lodge; Que. — Contributions from Hydro-Electric Commission; Sask. — Profits of various crown corporations; Alta. — Treasury Branches net profit.

⁹ Population at June 1, 1961 per 1961 Census.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1962

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative ¹	6,078	764	3,866	2,639
2	Legislative	352	121	314	487
3	Research, planning and statistics	—	—	—	6
4	Total general government	6,430	885	4,180	3,132
Protection of persons and property:					
5	Law enforcement	474	75	578	448
Corrections:					
6	Juvenile delinquents	135	16	417	455
7	Other offenders	386	75	15	255
8	Police protection	1,705	136	719	532
9	Other	727	161	1,528	1,057
10	Total protection of persons and property	3,427	463	3,257	2,747
Transportation and communications:					
11	Airways	—	—	—	—
12	Highways, roads and bridges	16,772	8,012	30,454	33,575
13	Railways	—	—	—	—
14	Telephone, telegraph and wireless	—	—	35	—
15	Waterways	91	72	687	666
16	Other	4	6	20	—
17	Total transportation and communications	16,867	8,090	31,196	34,241
Health and social welfare:					
Health:					
18	General health	264	65	253	342
19	Public health	1,494	524	3,051	2,485
20	Medical, dental and allied services	1,680	87	219	259
21	Hospital care	21,162	4,186	31,897	27,652
22	Total health	24,600	4,862	35,420	30,738
Social welfare:					
23	Aid to aged persons	3,575	1,023	3,430	3,730
24	Aid to blind persons	299	4	530	476
25	Aid to unemployed employables and unemployables ²	11,448	704	6,088	3,569
26	Mothers' allowances	—	132	—	1,356
27	Child welfare	533	131	787	510
28	Labour	73	18	273	359
29	Other social welfare	1,118	52	78	224
30	Total social welfare	17,046	2,064	11,186	10,224
31	Total health and social welfare	41,646	6,926	46,606	40,962
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries	212	39	519	170
33	Parks, beaches and other recreational areas	196	143	181	150
34	Physical culture	—	13	45	45
35	Other	3	3	53	5
36	Total recreational and cultural services	411	198	798	370
Education:					
37	Schools operated by local authorities	16,931 ³	2,688	18,659	10,616
38	Universities, colleges, and other schools	5,822	1,094	5,214	5,428
39	Education of the handicapped	213	22	637	258
40	Superannuation and pensions	—56 ⁹	3	1,833	191
41	Other	713	128	856	359
42	Total education	23,623	3,935	27,199	16,852

See footnotes at end of table.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1962

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
38,444	34,748	4,535	6,097	12,744	15,770	125,685	299	87	126,071	1
2,927	1,680	455	638	707	712	8,393	34	22	8,449	2
53	—	—	90	78	149	376	—	—	376	3
41,424	36,428	4,990	6,825	13,529	16,631	134,454	333	109	134,896	4
10,801	5,922	1,414	1,744	3,950	3,386	28,792	1	—	28,793	5
84	5,025	573	120	1,419	1,866	10,110	—	—	10,110	6
3,644	16,217	1,265	1,109	3,096	5,169	31,231	—	—	31,231	7
11,286	13,523	935	1,176	2,320	2,110	34,442	—	—	34,442	8
8,083	15,227	1,903	2,777	5,885	3,614	40,962	—	63	41,025	9
33,898	55,914	6,090	6,926	16,670	16,145	145,537	1	63	145,601	10
170	—	—	14	—	—	184	—	3	187	11
143,679	261,181	28,913	29,328	66,599	83,529	702,042	309	94	702,445	12
—	—	—	—	—	—	—	—	—	—	13
—	—	—	415	—	—	450	—	—	450	14
410	31	37	295	322	2,091	4,702	22	—	4,724	15
—	—	—	—	—	—	30	—	—	30	16
144,259	261,212	28,950	30,052	66,921	85,620	707,408	331	97	707,836	17
3,305	4,112	974	645	1,160	1,287	12,407	52	27	12,486	18
17,932	14,737	3,578	5,753	3,695	7,353	60,602	113	293	61,008	19
1,202	2,861	377	2,241	2,266	4,857	16,049	1	8	16,058	20
207,476	325,747	44,326	51,431	69,374	76,190	859,441	733	557	860,731	21
229,915	347,457	49,235	60,070	76,495	89,687	948,499	899	885	950,283	22
27,296	24,491	3,966	6,062	11,766	16,674	102,013	79	93	102,185	23
1,952	1,379	301	342	387	571	6,241	2	28	6,271	24
76,223	34,404	10,632	8,871	10,001	30,248	192,188	93	86	192,367	25
19,480	13,650	—	500	1,879	—	36,997	—	—	36,997	26
28,821	5,765	1,878	1,448	2,675	3,462	46,010	41	39	46,090	27
6,401	1,777	323	263	508	452	10,447	—	—	10,447	28
13,375	3,271	1,519	2,367	2,074	2,008	26,086	—	9	26,095	29
173,548	84,737	18,619	19,853	29,290	53,415	419,982	215	255	420,452	30
403,463	432,194	67,874	79,923	105,785	143,102	1,368,481	1,114	1,140	1,370,735	31
1,614	2,199	26	423	2	569	5,773	6	3	5,782	32
1,414	8,703	969	1,423	2,552	2,664	18,395	24	16	18,435	33
184	147	—	121	1	196	752	—	4	756	34
919	1,085	3	262	1,007 ⁴	131	3,471	4	27	3,502	35
4,131	12,134	998	2,229	3,562	3,560	28,391	34	50	28,475	36
156,384 ⁵	190,115	26,288	34,143	62,714	61,970	580,508	1,562 ⁷	1,074 ⁸	583,144	37
97,780	67,512	7,878	7,494	20,911	14,645	233,778	38	—	233,816	38
300	4,537	503	396	755	492	8,113	—	—	8,113	39
780	17,409	516	1,064	1	3,493	25,234	—	—	25,234	40
15,624	2,731	886	1,406	4,115	1,352	28,170	2	10	28,182	41
270,868	282,304	36,071	44,503	88,496	81,952	875,803	1,602	1,084	878,489	42

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1962 - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Natural resources and primary industries:				
43	Fish and game	1,925	106	410	318
44	Forests	998	115	1,813	3,745
45	Lands: settlement and agriculture	644	1,042	1,674	1,673
46	Minerals and mines	136	1	566	158
47	Water resources	—	—	25	39
48	Other	125	28	155	388
49	Total natural resources and primary industries	3,828	1,292	4,643	6,321
50	Trade and industrial development	508	147	992	856
51	Local government planning and development	350	18	1,061	196
	Debt charges:				
52	Commission on bond or debenture sales and other management charges	172	—	31	43
53	Discount (or amount amortized) on provincial bond sales	137	53	1,014	338
54	Interest	5,107	1,749	13,148	10,988
55	Loss on foreign exchange	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—
57	Total debt charges exclusive of debt retirement¹⁰	5,416	1,802	14,193	11,369
58	Unconditional grants to local governments¹¹	1,371	361	1,275	5,561
59	Contributions to government enterprises¹²	1,167	—	413	—
	Other expenditure:				
60	Civil defence	41	21	236	178
61	Housing	59	—	52	—
62	Winter works projects in municipalities	528	—	312	—
63	Other	1	324 ¹³	27	134
64	Total other expenditure	629	345	627	312
65	Sub-totals	105,673	24,462	136,440	122,919
	Non-expense and surplus payments:				
66	Advances charged to current account	—	18	—	—
67	Refunds of previous years' revenue	—	—	—	—
68	Other	—	—	72	322
69	Total non-expense and surplus payments	—	18	72	322
70	Total gross general expenditure exclusive of debt retirement¹⁰	105,673	24,480	136,512	123,241
71	Population (000's) ¹⁸	458	105	737	598
72	Gross general expenditure exclusive of debt retirement per capita (\$)	231	233	184	206

¹ Includes expenditures on public buildings serving a number of functions.

² Includes expenditures on permanent total disability pensions.

³ Replaced by "Social Assistance" which is included in item 25.

⁴ Includes expenditures re provincial auditoriums at Edmonton and Calgary 582.

⁵ Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

⁶ Includes 4,576 in respect of debt charges of various school commissions; bonds issued by the Quebec Municipal Commission to discharge school liabilities are included in the report *Direct and Indirect Debt* as indirect debt.

⁷ Consists of expenditures on public schools operated by the Territorial Government and grants to denominational schools.

⁸ Includes 480 paid to federal government day schools for pupils other than Indians and Eskimos; 97 grants to local school districts; and 156 paid to denominational and private schools.

⁹ Excess of teachers' pension contributions over payments of pensions, etc., to teachers.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1962 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
8,904	3,207	376	368	816	1,232	17,662	19	40	17,721	43
16,728	20,349	1,482	2,517	9,187	20,557	77,491	—	—	77,491	44
39,139	9,720	6,576	8,915	8,305	4,248	81,936	—	—	81,936	45
1,548	3,092	369	1,443	4,803	3,323	15,439	—	—	15,439	46
2,314	3,692	1,032	865	3,239	599	11,805	—	—	11,805	47
3,084	2,346	4,617	1,847	487	725	13,802	50	—	13,852	48
71,717	42,406	14,452	15,955	26,837	30,684	218,135	69	40	218,244	49
4,312	4,902	1,073	1,520	578	1,134	16,022	19	13	16,054	50
997	2,015	339	1,220	1,649	366	8,211	77	59	8,347	51
105	212	84	174	67	—	888	—	—	888	52
848	2,000	904	200	—	—	5,494	15	—	5,509	53
24,505	74,014	15,676	20,451	573	3,406	169,617	30	—	169,647	54
—	105	13	—	—	—	118	—	—	118	55
50	—	—	—	—	—	50	—	—	50	56
25,508	76,331	16,677	20,825	640	3,406	176,167	45	—	176,212	57
250	33,220	2,821	8	15,218	11,199	71,284	130	87	71,501	58
—	544	—	—	—	2,986	5,110	—	—	5,110	59
187	1,274	200	97	555	781	3,570	—	—	3,570	60
6,872	217	—	3	—	551	7,754	—	—	7,754	61
16,509	7,950	691	1,741	3,152	4,384	35,267	—	23	35,290	62
1,756 ¹⁴	125	82	10	1	14,936 ¹⁵	17,396	—	—	17,396	63
25,324	9,566	973	1,851	3,708	20,652	63,987	—	23	64,010	64
1,026,151	1,249,170	181,308	211,837	343,593	417,437	3,818,990	3,755	2,765	3,825,510	65
—	—	80	117	—	1,110	1,325	—	—	1,325	66
—	1,737 ¹⁶	71	68	271	—	2,147	—	—	2,147	67
2,307 ¹⁷	378	—	337	—	—	3,416	35	—	3,451	68
2,307	2,115	151	522	271	1,110	6,888	35	—	6,923	69
1,028,458	1,251,285	181,459	212,359	343,864	418,547	3,825,878	3,790	2,765	3,832,433	70
5,259	6,236	922	925	1,332	1,629	18,201	14	23	18,238	71
195	201	197	230	258	257	210	271	120	210	72

¹⁰ For data on debt retirement see Table 6, item 14.

¹¹ See Table 8, for a breakdown of all amounts paid to local governments.

¹² Consists of: Nfld.—Northern Labrador Affairs (net) 112, Power Commission re rural electrification 1,055; N.S.—Power Commission re rural electrification and investigation; Ont.—Hydro Electric Power Commission bonus re rural lines; B.C.—Toll Highways and Bridges Authority, 2,940, Power Commission 46.

¹³ Includes rural electrification 316.

¹⁴ Includes rural electrification bureau 1,377 and assistance to disaster victims 51.

¹⁵ Includes home-owners' subsidy 14,826.

¹⁶ Repayment to the Government of Canada under the 1952 Tax Rental Agreement.

¹⁷ Transfer to reserve for doubtful accounts.

¹⁸ Population at June 1, 1961, per 1961 Census.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1962¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
	Taxes:				
	Corporations:				
1	Tax on premium income of Insurance Companies	271	90	897	698
2	Other	—	—	—	—
	Income:				
3	Corporations	—	—	—	—
4	Individuals	—	—	—	—
5	Property	—	—	96	277
	Sales: ⁴				
6	Alcoholic beverages	5	422	5	5
7	Amusements and admissions	87	65	394	302
8	Motor fuel and fuel oil	6,795	2,713	19,040	15,264
9	Tobacco	5	336	5	1,963
10	General	13,787	2,058	16,162	9,499
11	Other commodities and services ⁵	—	—	343	—
12	Succession duties	—	—	1 ³	—
13	Hospital insurance premiums	—	1,093	5	—
14	Other ⁷	328	—	94	78
15	Total taxes	21,268	6,777	37,027	28,081
	Federal-provincial tax-sharing arrangements:				
16	Tax rental agreements	8,883	1,777	14,145	10,227
17	Tax equalization	11,195	2,812	18,172	16,006
18	Revenue stabilization	—	192	—	—
19	Total tax-sharing arrangements	20,078	4,781	32,317	26,233
	Privileges, licences, and permits:				
20	Liquor control and regulation	2,183	26	310	7
21	Motor vehicles	2,512	800	6,046	5,120
22	Natural resources	1,392	16	1,354	3,901
23	Other	564	140	658	549
24	Total privileges, licences, and permits	6,651	982	8,368	9,577
25	Sales and services	415	366	1,774	1,127
26	Fines and penalties⁹	313	70	299	240
	Government of Canada:				
27	Share of income tax on power utilities	149	54	475	92
28	Subsidies	17,156 ¹⁰	3,157 ¹¹	9,632 ¹¹	9,245 ¹¹
29	Total Government of Canada	17,305	3,211	10,107	9,337
	Government enterprises:				
30	Liquor profits	2,431	1,397	12,317	9,534
31	Other ¹²	—	—	26	—
32	Total government enterprises	2,431	1,397	12,343	9,534
33	Other revenue	261	2	2	96
34	Sub-totals	68,722	17,586	102,237	84,225
	Non-revenue and surplus receipts:				
35	Refunds of previous years' expenditure	79	4	22	20
36	Repayment of advances credited to revenue	58	17	—	—
37	Other	—	270	—	10
38	Total non-revenue and surplus receipts	137	291	22	30
39	Total net general revenue	68,859	17,877	102,259	84,255
40	Population (000's) ¹³	458	105	737	598
41	Net general revenue per capita (\$)	150	170	139	141

¹ Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and Table 5 for explanation of difference between this table and Table 1.

² Corresponding amount for the fiscal year ended March 31, 1961 was 9,727. There was a misprint in footnote 2 of the previous edition.

³ Collection of arrears.

⁴ Commissions on tax collections allowed to gasoline agents have been added back to motor fuel and fuel oil tax revenue and to general government expenditure as follows: Nfld. (shown gross in Public Accounts); P.E.I. 29; N.S. 100; N.B. 215; Que. 960; Ont. 1,621; Man. 214; Sask. 384; Alta. 845; B.C. 472. Commissions on general and other sales tax collections have also been added back as follows: Nfld. (shown gross in Public Accounts); P.E.I. 77; N.S. 440; N.B. 438; Que. 4,957; Ont. 4,002; Man. 9; Sask. 865; Alta. 3; B.C. 2,849.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1962¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
10,287 ²	14,097	1,287	850	2,138	2,954	33,569	—	—	33,569	1
19,289	2,899	—	—	—	—	22,188	—	—	22,188	2
118,813	148,871	—	—	—	—	267,684	—	—	267,684	3
85,080	—	—	—	—	—	85,080	—	—	85,080	4
—	2,258	—	11 ³	—	5,856	8,498	220	5	8,723	5
140	—	—	5	—	5	562	80	—	642	6
7,836	10,872	760	112	901	3,126	24,455	14	—	24,469	7
107,798	174,417	21,728	25,830	33,796	41,682	449,063	264	221	449,548	8
24,329	—	—	—	—	—	26,628	—	—	26,628	9
115,883	82,371	—	22,498	—	92,672	354,930	—	—	354,930	10
9,061	—	—	—	—	—	9,404	—	—	9,404	11
25,469	40,397	—	3 ³	1 ³	—	65,871	—	—	65,871	12
—	89,509	19,162	12,048	—	—	121,812	—	—	121,812	13
2,054	7,886	483	121	51	240	11,335	3	—	11,338	14
526,039	573,577	43,420	61,473	36,887	146,530	1,481,079	581	226	1,481,886	15
—	120,652	28,478	19,347	43,524	65,529	312,562	...	...	...	16
60,448	—	11,933	21,222	14,862	5,902	162,552	...	...	...	17
—	—	—	—	—	2,951	3,143	...	...	...	18
60,448	120,652	40,411	40,569	58,386	74,382	478,257	446 ⁵	567 ⁵	479,270	19
16,878	26,996	2,896	102	965	526	50,889	11	74	50,974	20
43,482	72,713	8,434	8,026	13,968	20,575	181,676	166	43	181,885	21
34,800	43,097	4,144	20,879	125,310	61,451	296,344	34	89	296,467	22
10,943	10,378	1,946	1,538	2,086	2,790	31,592	76	36	31,704	23
106,103	153,184	17,420	30,545	142,329	85,342	560,501	287	242	561,030	24
15,257	13,415	1,786	3,807	6,037	6,311	50,295	27	25	50,347	25
1,456	2,358	422	784	1,634	720	8,296	14	17	8,327	26
2,064	651	53	56	1,754	928	6,276	—	—	6,276	27
3,963	4,624	2,089	2,116	2,816	1,672	56,470	40	45	56,555	28
6,027	5,275	2,142	2,172	4,570	2,600	62,746	40	45	62,831	29
37,031	56,802	11,989	13,858	21,117	28,866	195,342	874	734	196,950	30
2,800	—	—	3,067	943	—	6,836	—	—	6,836	31
39,831	56,802	11,989	16,925	22,060	28,866	202,178	874	734	203,786	32
2,671	1,387	31	116	325	391	5,282	9	1	5,292	33
757,832	926,650	117,621	156,391	272,228	345,142	2,848,634	2,278	1,857	2,852,769	34
278	376	296	58	642	99	1,874	79	4	1,957	35
—	—	103	95	108	1,179	1,560	—	—	1,560	36
—	87	—	107	—	—	474	—	—	474	37
278	463	399	260	750	1,278	3,908	79	4	3,991	38
758,110	927,113	118,020	156,651	272,978	346,420	2,852,542	2,357	1,861	2,856,760	39
5,259	6,236	922	925	1,332	1,629	18,201	14	23	18,238	40
144	149	128	169	205	213	157	168	81	157	41

⁵ Taxed under the general sales tax, item 9.

⁶ N.S. — Long Distance Telephone Tax; Que. — Hospital Tax on meals.

⁷ For breakdown see Explanatory Comment to Table 3.

⁸ Federal tax abstention grant.

⁹ Includes liquor fines. See Table 9, item 15.

¹⁰ See Table 1, footnote 5.

¹¹ See Table 1, footnote 6.

¹² For breakdown see Table 1, footnote 8.

¹³ Population at June 1, 1961, per 1961 Census.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1962

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative ¹	6,078	764	3,866	2,639
2	Legislative	352	121	314	487
3	Research, planning and statistics	—	—	—	6
4	Total general government	6,430	885	4,180	3,132
Protection of persons and property:					
5	Law enforcement	474	75	578	417
Corrections:					
6	Juvenile delinquents	132	16	378	435
7	Other	379	75	15	249
8	Police protection	1,705	136	719	532
9	Other	713	161	1,528	1,057
10	Total protection of persons and property	3,403	463	3,218	2,690
Transportation and communications:					
11	Airways	—	—	—	—
12	Highways, roads and bridges	15,336	6,608	27,976	28,804
13	Railways	—	—	—	—
14	Telephone, telegraph and wireless	—	—	35	—
15	Waterways	91	72	687	666
16	Other	4	6	20	—
17	Total transportation and communications	15,431	6,686	28,718	29,470
Health and social welfare:					
Health:					
18	General health	185	39	119	280
19	Public health	760	242	1,607	1,499
20	Medical, dental and allied services	1,567	74	185	164
21	Hospital care	12,882	2,583	18,126	16,134
22	Total health	15,394	2,938	20,037	18,077
Social welfare:					
23	Aid to aged persons	1,790	585	1,813	1,966
24	Aid to blind persons	90	— 36	137	127
25	Aid to unemployed employables and unemployables ²	7,192	257	3,568	1,277
26	Mothers' allowances	—	132	—	1,356
27	Child welfare	524	131	787	510
28	Labour	73	18	273	359
29	Other social welfare	1,110	49	62	200
30	Total social welfare	10,779	1,136	6,640	5,795
31	Total health and social welfare	26,173	4,074	26,677	23,872
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries	212	39	519	170
33	Parks, beaches and other recreational areas	153	135	181	108
34	Physical culture	—	13	45	45
35	Other	3	3	53	5
36	Total recreational and cultural services	368	190	798	328
Education:					
37	Schools operated by local authorities	16,931 ⁴	2,688	18,659	10,616
38	Universities, colleges and other schools	2,837	784	3,403	3,541
39	Education of the handicapped	213	22	637	258
40	Superannuation and pensions	— 56 ⁵	3	1,833	191
41	Other	713	128	854	357
42	Total education	20,638	3,625	25,386	14,963

See footnotes at end of table.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1962

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
38,444	34,748	4,535	6,097	12,744	15,770	125,685	299	87	126,071	1
2,927	1,680	455	638	707	712	8,393	34	22	8,449	2
53	—	—	90	78	149	376	—	—	376	3
41,424	36,428	4,990	6,825	13,529	16,631	134,454	333	109	134,896	4
10,801	5,922	1,414	1,744	3,950	3,386	31,761	1	—	31,762	5
84	4,763	568	114	1,300	1,740	9,530	—	—	9,530	6
3,644	12,685	1,242	1,076	2,829	5,031	24,225	—	—	24,225	7
11,286	13,523	935	1,177	2,320	2,110	34,443	—	—	34,443	8
8,083	15,227	1,903	2,777	5,885	3,614	40,948	—	63	41,011	9
33,898	52,120	6,062	6,888	16,284	15,881	140,907	1	63	140,971	10
170	—	—	14	—	—	184	—	3	187	11
139,202	246,135	26,444	28,094	64,083	70,891	653,573	309	94	653,976	12
—	—	—	—	—	—	—	—	—	—	13
—	—	—	415	—	—	450	—	—	450	14
410	31	37	295	322	1,868	4,479	22	—	4,501	15
—	—	—	—	—	—	30	—	—	30	16
139,782	246,166	26,481	28,818	64,405	72,759	658,716	331	97	659,144	17
2,170	3,043	615	506	822	1,154	8,933	52	17	9,002	18
10,666	6,803	1,889	3,560	1,992	4,301	33,319	72	229	33,620	19
672	2,609	377	2,143	2,189	4,857	14,837	1	8	14,846	20
126,199	215,856	27,829	34,286	40,802	47,403	542,100	444	197	542,741	21
139,707	228,311	30,710	40,495	45,805	57,715	599,189	569	451	600,209	22
15,573	14,043	2,294	3,951	9,747	13,478	65,240	63	47	65,350	23
525	539	113	149	163	300	2,107	—	8	2,115	24
36,935	15,298	5,912	4,472	5,113	11,130	91,154	61	45	91,260	25
19,480	13,650	—	500	1,879	—	36,997	—	—	36,997	26
27,357	5,627	1,878	1,235	2,675	3,142	43,866	41	38	43,945	27
6,401	1,777	323	263	508	452	10,447	—	—	10,447	28
12,886	3,236	1,358	2,284	2,062	1,925	25,172	—	9	25,181	29
119,157	54,170	11,878	12,854	22,147	30,427	274,983	165	147	275,295	30
258,864	282,481	42,588	53,349	67,952	88,142	874,172	734	598	875,504	31
1,614	2,199	26	423	2	569	5,773	6	3	5,782	32
1,414	8,012	788	1,312	2,281	2,123	16,507	12	16	16,535	33
184	147	—	121	1	196	752	—	4	756	34
911	1,085	3	262	1,007 ³	131	3,463	4	27	3,494	35
4,123	11,443	817	2,118	3,291	3,019	26,495	22	50	26,567	36
156,384 ⁵	188,777	26,043	33,638	62,714	61,446	577,896	1,179 ⁶	1,033 ⁷	580,108	37
86,428	57,811	7,108	6,698	18,828	12,399	199,837	4	—	199,841	38
300	4,398	503	260	733	479	7,803	—	—	7,803	39
780	17,409	516	1,064	1	3,493	25,234	—	—	25,234	40
15,606	2,627	878	1,173	4,099	1,306	27,741	2	10	27,753	41
259,498	271,022	35,048	42,833	86,375	79,123	838,511	1,185	1,043	840,739	42

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1962 - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
Natural resources and primary industries:					
43	Fish and game	1,743	98	313	188
44	Forests	75	87	1,423	3,011
45	Lands: Settlement and agriculture	610	737	1,540	1,544
46	Minerals and mines	136	1	566	158
47	Water resources	—	—	25	39
48	Other	125	28	140	388
49	Total natural resources and primary industries ..	2,689	951	4,007	5,328
50	Trade and industrial development	508	147	992	856
51	Local government planning and development	350	18	1,061	196
Debt charges: ⁹					
52	Commission on bond or debenture sales and other management charges	172	—	—	43
53	Discount (or amount amortized) on provincial bond sales	137	53	971	338
54	Interest	4,552	1,569	9,636	7,500
55	Loss on foreign exchange	—	—	—	— 25
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—
57	Other	—	—	—	—
58	Total debt charges exclusive of debt retirement¹⁰	4,861	1,622	10,607	7,856
59	Unconditional grants to local governments¹¹	1,371	361	1,275	5,561
60	Contributions to government enterprises¹²	1,167	—	413	—
Other expenditure:					
61	Civil defence	12	5	54	11
62	Housing	59	—	52	—
63	Winter works projects in municipalities	98	—	22	—
64	Other ¹³	1	306	27	134
65	Total other expenditure	170	311	153	145
66	Sub-totals	83,559	19,333	107,487	94,397
Non-expense and surplus payments:					
67	Advances charged to revenue	—	18	—	—
68	Refunds of previous years' revenue	—	—	—	—
69	Other	—	—	72	322
70	Total non-expense and surplus payments	—	18	72	322
71	Total net general expenditure exclusive of debt retirement¹⁰	83,559	19,351	107,559	94,719
72	Population (000's) ¹⁴	458	105	737	598
73	Net general expenditure exclusive of debt retirement per capita (\$)	182	184	146	158

¹ Includes expenditure on public buildings serving a number of functions.

² Includes expenditures on permanent total disability pensions.

³ See Table 2, footnote 4.

⁴ Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

⁵ See Table 2, footnote 6.

⁶ Consists of public schools operated by the Territorial Government and grants to denominational schools.

⁷ See Table 2, footnote 8.

⁸ Excess of teachers' pension contributions over payments of pensions, etc., to teachers.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1962 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
8,879	3,113	375	368	816	1,232	17,125	19	40	17,184	43
15,348	19,473	1,155	2,186	8,402	18,785	69,945	—	—	69,945	44
36,786	9,498	6,278	8,332	7,400	4,154	76,879	—	—	76,879	45
1,548	1,428	369	1,443	4,778	2,229	12,656	—	—	12,656	46
2,314	3,532	1,032	865	3,239	599	11,645	—	—	11,645	47
3,072	2,346	4,348	1,841	487	491	13,266	—	- 10	13,256	48
67,947	39,390	13,557	15,035	25,122	27,490	201,516	19	30	201,565	49
4,312	4,877	1,073	1,495	578	1,134	15,972	19	13	16,004	50
997	2,015	339	1,220	1,649	366	8,211	77	59	8,347	51
105	212	84	—	67	—	683	—	—	683	52
848	2,000	904	—	—	—	5,251	15	—	5,266	53
18,783	49,409	2,105	- 1,042	- 16,335	1,699	77,876	24	—	77,900	54
—	88	13	- 3	—	—	73	—	—	73	55
50	—	—	- 31	—	—	19	—	—	19	56
—	—	—	—	—	—	—	—	—	—	57
19,786	51,709	3,106	- 1,076	- 16,268	1,699	83,902	39	—	83,941	58
250	33,220	2,821	8	15,218	11,199	71,284	130	87	71,501	59
—	544	—	—	—	2,986	5,110	—	—	5,110	60
46	258	41	31	154	214	826	—	—	826	61
6,872	217	—	3	—	551	7,754	—	—	7,754	62
5,750	2,579	81	665	567	1,327	11,089	—	18	11,107	63
1,756	125	82	10	1	14,936	17,378	—	—	17,378	64
14,424	3,179	204	709	722	17,028	37,047	—	18	37,065	65
845,305	1,034,594	137,086	158,222	278,857	337,457	3,096,297	2,890	2,167	3,101,354	66
—	—	80	117	107	1,110	1,432	—	—	1,432	67
—	1,737 ¹⁴	71	68	164	—	2,040	—	—	2,040	68
2,307 ¹⁵	378	—	337	—	—	3,416	35	—	3,451	69
2,307	2,115	151	522	271	1,110	6,888	35	—	6,923	70
847,612	1,036,709	137,237	158,744	279,128	338,567	3,103,185	2,925	2,167	3,108,277	71
5,259	6,236	922	925	1,332	1,629	18,201	14	23	18,238	72
161	166	149	172	210	208	170	209	94	170	73

⁹ Negative amounts indicate excess of revenue over expenditure.

¹⁰ For data on debt retirement see Table 6, item 14.

¹¹ See Table 8, for a breakdown of all amounts paid to local governments.

¹² See Table 2, footnote 12.

¹³ See footnotes against provincial amounts under this heading in Table 2, item 63.

¹⁴ Represents repayment to the Government of Canada under the 1952 Tax Rental Agreement.

¹⁵ Transfer to reserve for doubtful accounts.

¹⁶ Population at June 1, 1961, per 1961 Census.

TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1962

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Provincial ordinary revenue per public accounts	86,127	20,252	103,081	103,068
	To arrive at "gross general revenue"				
	Add:				
2	Revenue of administrative or special funds ¹	2,768	2,717	458	525
3	Capital account revenue	8,142	2,327	—	—
4	Revenue deducted from ordinary expenditure in public accounts	161	—	23,398	3,545
5	Revenue deducted from capital expenditure in public accounts	—	—	3,333	5,114
6	Expenditure deducted from revenue in public accounts	431	116	613	524
7	Unremitted revenue from liquor operations	—	—	772	—
8	Adjustment of tax rental agreement revenue	—	—	—	225
9	Miscellaneous	9	—	—	—
10	Total additions	11,511	5,160	28,574	9,933
	Deduct:				
11	Refunds of current year's expenditure included in revenue in public accounts	582	1,392	61	86
12	Refunds of current year's revenue included in expenditure in public accounts	—	343	—	—
13	Sinking fund earnings included in revenue in public accounts	—	—	—	—
14	Revenue of working capital funds to be offset against expenditure	225	—	178	138
15	Profits of working capital funds taken into revenue in public accounts	—	—	—	—
16	Offsets to adjust contributions to and from government enterprises to a "net" basis	405	—	—	—
17	Employees' contributions to superannuation plan taken into revenue in public accounts	279	—	—	—
18	To deduct amount turned over by liquor board in excess of profits on sales	715	—	—	—
19	Adjustment of tax rental agreement revenue and share of income tax on power utilities	—	—	—	—
20	Non revenue items—loans and repayments	—	—	—	—
21	Non revenue items included in capital account	2,125	558	—	—
22	Collection of pre-Union assets	30	—	—	—
23	Previous years surplus included in revenue	—	—	—	—
	Interfund eliminations:				
24	Special fund expenditure included in provincial ordinary revenue	2,127	—	—	—
25	Special fund expenditure included in revenue of other special fund	—	—	21	—
26	Provincial ordinary expenditure included in special fund revenue	177	113	183	—
27	Provincial ordinary expenditure included in capital revenue	—	—	—	—
28	Intervote transfer	—	—	—	—
29	Total deductions	6,665	2,406	443	224
30	Gross general revenue (Table 1, item 29)	90,973	23,006	131,212	112,777
	To arrive at "net general revenue"				
	Deduct:				
31	Interest, discount, premium and exchange	555	180	3,586	3,513
32	Grants-in-aid and shared-cost contributions	19,735	4,395	24,258	23,957
33	Institutional revenue	1,824	554	1,109	1,052
34	Net general revenue (Table 3, item 39)	68,859	17,877	102,259	84,255

¹ See introduction for a complete listing of the administrative or special funds included in these statistics.

TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1962

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
754,114	825,352	112,584	148,983	339,495	340,226	2,880	4,371	1
2,590	243,388	38,913	16,410	1,886	1,906	—	—	2
150	103,320	219,093	—	37,143	—	—	—	3
177,997	78,460	18,965	46,322	—	80,962	289	—	4
7,972	29,884	24	1,121	—	—	88	5	5
5,990	5,623	223	1,249	848	3,321	35	—	6
102	1,457	—	912	858	239	—	—	7
—	—	—	304	—	—	—	—	8
—	—	—	—	—	—	—	—	9
194,801	462,132	277,218	66,318	40,735	86,428	412	5	10
—	271	300	546	3,566	—	—	318	11
59	—	—	—	—	—	—	—	12
5,042	2,335	—	—	—	—	—	—	13
—	—	—	—	—	—	154	—	14
—	—	3	306	137	—	—	—	15
—	—	—	—	2,607	—	—	—	16
—	—	—	363	3,072	—	—	—	17
—	—	10	—	—	—	—	1,001	18
4,854	—	—	—	—	—	—	—	19
—	—	—	—	—	—	—	598	20
—	101,248	214,704	—	32,143	—	—	—	21
—	—	—	—	—	—	—	—	22
—	—	9,388	—	—	—	—	—	23
—	956	—	3,095	36	—	—	—	24
—	—	—	—	—	—	—	—	25
4	40,985	3,155	575	—	254	—	—	26
—	—	—	—	—	—	—	—	27
—	—	—	150	955	—	—	—	28
9,959	145,795	227,560	5,035	42,516	254	154	1,917	29
938,956	1,141,689	162,242	210,266	337,714	426,400	3,138	2,459	30
5,722	24,622	13,571	21,901	16,908	1,707	6	—	31
174,051	183,638	29,703	30,168	45,212	75,033	476	598	32
1,073	6,316	948	1,546	2,616	3,240	299	—	33
758,110	927,113	118,020	156,651	272,978	346,420	2,357	1,861	34

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1962**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary expenditure per public accounts	85,927	17,333	92,606	103,518
	To arrive at "gross general expenditure"				
	Add:				
2	Expenditure of administrative or special funds ²	7,885	2,737	528	1,313
3	Capital account expenditure	19,814	7,252	19,348	14,047
4	Revenue deducted from ordinary expenditure in public accounts	161	—	23,398	3,545
5	Revenue deducted from capital expenditure in public accounts	—	—	—	5,114
6	Expenditure deducted from revenue in public accounts	431	116	613	524
7	Items charged to surplus account by province	—	—	—	—
8	Deficits of working capital funds not taken into expenditure ..	—	11	—	209
9	Liquor board expenditure other than liquor selling costs	—	—	772	—
10	Interest on public debt charged to sinking funds	—	—	—	—
11	Total additions	28,291	10,116	44,659	24,752
	Deduct:				
12	Refunds of current year's expenditure included in revenue in public accounts	582	1,392	61	86
13	Refunds of current year's revenue included in expenditure in public accounts	—	343	—	—
14	Debt retirement included in ordinary expenditure	2,652	888	¹ —	4,805
15	Revenue of working capital funds to be offset against expenditure	225	—	178	138
16	Operating surplus of working capital funds to be offset against expenditure	—	—	290	—
17	Offsets to adjust contributions to and from government enterprises to a "net" basis	405	—	—	—
18	Employees' contributions to superannuation plan to be offset against expenditure	279	—	—	—
19	Contributions to liquor boards offset against liquor profits	470	—	—	—
20	Repayment re 1952 tax rental agreement	—	228	—	—
21	Non expenditure items — loans and repayments	—	—	—	—
22	Non expenditure items included in capital account	1,628	5	20	—
	Interfund eliminations:				
23	Special fund expenditure included in provincial ordinary revenue	2,127	—	—	—
24	Special fund expenditure included in revenue of other special fund	—	—	21	—
25	Provincial ordinary expenditure included in special fund revenue	177	113	183	—
26	Intervote transfer	—	—	—	—
27	Total deductions	8,545	2,969	753	5,029
28	Gross general expenditure exclusive of debt retirement (Table 2, item 70)	105,673	24,480	136,512	123,241
	To arrive at "net general expenditure"				
	Deduct:				
29	Interest, discount, premium and exchange	555	180	3,586	3,513
30	Grants-in-aid and share-d-cost contributions	19,735	4,395	24,258	23,957
31	Institutional revenue	1,824	554	1,109	1,052
32	Net general expenditure exclusive of debt retirement (Table 4, item 71)	83,559	19,351	107,559	94,719

¹ Total "budgetary" expenditure including capital expenditure 18,445.

² See Introduction for a complete listing of the administrative or special funds included in these statistics.

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1962**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
713,588	774,850	104,180	152,343¹	281,165	329,744	2,740	3,969	1
2,091	234,984	37,099	16,202	2,047	1,622	—	—	2
130,592	244,662	217,510	—	90,254	—	708	566	3
177,997	78,460	18,965	46,322	—	80,962	289	—	4
7,972	29,884	24	1,121	—	—	172	5	5
5,990	5,623	223	1,249	848	3,321	35	—	6
—	1,737	—	—	—	—	—	—	7
—	—	—	—	—	—	—	—	8
102	1,132	16	157	—	239	—	—	9
—	—	—	—	—	2,913	—	—	10
324,744	596,482	273,837	65,051	93,149	89,057	1,204	571	11
—	271	300	546	3,566	—	—	318	12
59	—	—	—	—	—	—	—	13
9,811	35,802	4,066	—	2,050	—	—	—	14
—	—	3	—	—	—	154	—	15
—	—	—	306	424	—	—	—	16
—	—	15	—	2,607	—	—	—	17
—	—	—	363	3,072	—	—	—	18
—	—	—	—	—	—	—	1,219	19
—	—	—	—	—	—	—	—	20
—	—	—	—	—	—	—	238	21
—	42,033	189,019	—	17,740	—	—	—	22
—	956	—	3,095	36	—	—	—	23
—	—	—	—	—	—	—	—	24
4	40,985	3,155	575	—	254	—	—	25
—	—	—	150	955	—	—	—	26
9,874	120,047	196,558	5,035	30,450	254	154	1,775	27
1,028,458	1,251,285	181,459	212,359	343,864	418,547	3,790	2,765	28
5,722	24,622	13,571	21,901	16,908	1,707	6	—	29
174,051	183,638	29,703	30,168	45,212	75,033	560	598	30
1,073	6,316	948	1,546	2,616	3,240	299	—	31
847,612	1,036,709	137,237	158,744	279,128	338,567	2,925	2,167	32

¹ Debt retirement of 7,874 was charged to surplus.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1962**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	From Government of Canada:				
1	Tax-sharing arrangements (Table 1, item 2)	20,078	4,781	32,317	26,233
2	Share of income tax on power utilities (Table 1, item 14)	149	54	475	92
3	Subsidies (Table 1, item 15)	17,156 ²	3,157 ³	9,632 ³	9,245 ³
4	Sub-total items 1 to 3	37,383	7,992	42,424	35,570
	Grants-in-aid and shared-cost contributions:				
	Highways, roads and bridges:				
5	Trans-Canada highway	1,435	300	727	2,357
6	Railway grade crossing fund	—	—	336	460
7	Roads to resources	794	954	1,167	1,210
8	Other highways, roads and bridges	—	150	—	744 ⁵
9	Total highways, roads and bridges	2,229	1,404	2,230	4,771
	Health and social welfare:				
10	Hospital insurance and diagnostic services	5,835	1,257	11,641	10,051
	General health grants:				
11	Hospital construction	695	71	1,314	383
12	General public health	360	135	834	476
13	Tuberculosis control	135	29	139	126
14	Mental health	194	95	366	311
15	Professional training	77	26	74	59
16	Cancer control	13	15	48	124
17	Public health research	—	—	57	—
18	Medical rehabilitation and crippled children	113	13	34	95
19	Child and maternal health	32	7	53	39
20	Vital statistics fees	2	—	3	3
21	Other health	—	—	16	5
22	Old age assistance	1,675	249	1,617	1,764
23	Allowances to blind persons	209	40	393	349
24	Disabled persons allowances	413	259	910	668
25	Unemployment assistance	3,909	188	1,610	1,624
26	Other social welfare	8	3	4	24
27	Total health and social welfare	13,670	2,387	19,113	16,101
	Recreational and cultural services:				
28	Camp ground and picnic area development	43	8	—	42
	Education:				
	Vocational Training:				
29	Capital assistance to trade and vocational schools and technical institutes and vocational high schools	2,715	72	410	940
30	Vocational high school training program	26	28	173	138
31	Technician training	—	—	20	—
32	Trade and other occupational training	20	25	156	190
33	Training of unemployed	129	18	342	359
34	Training of disabled persons	9	—	49	48
35	Training for the preparation and upgrading of tech- nical and vocational teachers, supervisors and administrators	—	—	4	10
36	Assistance to students	8	—	10	—
37	Apprenticeship training	67	—	102	88
38	Other	—	—	—	79
39	Grants to universities ⁶	—	112	—	—
40	Citizenship and language instruction for immigrants ..	—	—	2	—
41	Total education	2,974	255	1,268	1,852

See footnotes at end of table.

**TABLE 7 Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1962**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
60,448	120,652	40,411	40,569	58,386	74,382	478,257	446 ¹	567 ¹	479,270	1
2,064	651	53	56	1,754	928	6,276	—	—	6,276	2
3,963	4,624	2,089	2,116	2,816	1,672	56,470	40	45	56,555	3
66,475	125,927	42,553	42,741	62,956	76,982	541,003	486	612	542,101	4
2,703	13,004	867	70	655	12,619	34,737	—	—	34,737	5
119	1,500	—	36	274	—	2,725	—	—	2,725	6
1,544	1,653	1,602	820	1,587	1,094 ⁴	12,425	—	—	12,425	7
—	542	—	260	—	242	1,938	—	—	1,938	8
4,366	16,699	2,469	1,186	2,516	13,955	51,825	—	—	51,825	9
76,177	101,295	14,659	15,511	19,152	25,698	281,276	289	360	281,925	10
4,839	7,437	1,122	777	907	1,009	18,554	—	—	18,554	11
1,812	3,033	690	741	1,014	1,163	10,258	—	49	10,307	12
1,281	729	168	159	194	274	3,234	20	12	3,266	13
2,334	2,603	426	406	321	695	7,751	21	—	7,772	14
468	450	78	72	123	67	1,494	—	2	1,496	15
482	1,171	181	499	240	313	3,086	—	3	3,089	16
646	595	95	63	90	59	1,605	—	8	1,613	17
510	252	161	98	77	239	1,592	—	1	1,593	18
549	394	77	68	52	109	1,380	—	—	1,380	19
18	24	5	4	6	7	72	—	—	72	20
20	—	34	—	—	—	75	—	—	75	21
10,932	6,927	1,672	1,768	2,019	2,296	30,919	16	46	30,981	22
1,427	837	188	193	224	271	4,131	2	20	4,153	23
7,461	4,503	480	490	560	691	16,435	2	7	16,444	24
32,842	18,262	4,240	3,907	4,329	15,089	86,000	30	34	86,064	25
—	38	—	139	12	—	228	—	—	228	26
141,798	148,550	24,276	24,895	29,320	47,980	468,090	380	542	469,012	27
22	691	181	111	271	541	1,910	12	—	1,922	28
3,173	7,461	89	613	806	877	17,156	26	—	17,182	29
—	585	168	194	—	228	1,540	8	41	1,589	30
2,706	260	—	70	107	—	3,163	—	—	3,163	31
2,703	300	64	158	426	397	4,439	—	—	4,439	32
1,199	—	250	233	224	599	3,353	—	—	3,353	33
—	194	35	28	12	6	381	—	—	381	34
135	—	4	—	—	10	163	—	—	163	35
100	100	8	19	10	30	285	—	—	285	36
—	577	105	116	472	577	2,104	—	—	2,104	37
271	3	1	—	—	17	371	—	—	371	38
—	371	—	—	—	—	483	—	—	483	39
—	193	10	—	2	14	221	—	—	221	40
10,287	10,044	734	1,431	2,059	2,755	33,659	34	41	33,734	41

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1962 - Concluded**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	From Government of Canada—Concluded:				
	Grants-in-aid and shared-cost contributions—Concluded:				
	Natural resources and primary industries:				
	Fish and game:				
42	Fur conservation	—	—	—	—
	Forests:				
43	Forest access roads and trails	—	—	115	151
44	Forest inventories	—	—	17	23
45	Forest fire protection	129	—	42	61
46	Reforestation	—	28	1	—
47	Programs to combat budworm	—	—	215	499
	Lands; settlement and agriculture:				
48	Contributions in respect of unharvested crops	—	—	—	—
49	Agricultural lime assistance	18	71	115	104
50	Effective organization of agricultural manpower	—	—	9	4
51	Other agricultural grants	141	199	10	21
52	Other natural resources and primary industries grants	57	8	127	130
53	Total natural resources and primary industries	345	306	651	993
	Other expenditure:				
54	Civil defence	29	16	182	167
55	Winter works projects in municipalities	430	10	290	—
56	Other	—	8	—	—
57	Total grants-in-aid and shared-cost contributions from Government of Canada (Table 1, item 16)	19,720	4,394	23,734	23,926
58	Total received from Government of Canada	57,103	12,386	66,158	59,496
	From local governments:				
	Shared-cost contributions:				
59	Law enforcement	—	—	—	31
60	Corrections—juvenile delinquents	—	—	—	—
61	Highways, roads and bridges	1	—	248	—
62	Hospital care	—	—	—	—
63	General and public health and medical services	—	1	—	—
64	Aid to unemployed employables and unemployables	—	—	—	—
65	Child welfare	—	—	—	—
66	Other social welfare	—	—	—	—
67	Education	—	—	276	—
68	Land drainage and improvement	—	—	—	—
69	Miscellaneous	14	—	—	—
70	Total received from Local Governments (Table 1, item 18)	15	1	524	31
71	Total received from all governments	57,118	12,387	66,682	59,527

¹ Federal tax abstention grant.

² See Table 1, footnote 6.

³ See Table 1, footnote 7.

⁴ Applied against expenditure on mining roads, classified under "Natural Resources and Primary Industries—Minerals and Mines", on Tables 2 and 4.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1962 - Concluded**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
-	73	58	-	-	-	131	-	-	131	42
1,100	222	225	207	586	1,240	3,846	50	-	3,896	43
-	188	27	36	69	335	695	-	-	695	44
281	290	53	85	129	197	1,267	-	-	1,267	45
-	180	-	3	1	-	213	-	-	213	46
-	-	-	-	-	-	714	-	-	714	47
-	-	218	465	461	-	1,144	-	-	1,144	48
2,193	37	-	-	-	74	2,612	-	-	2,612	49
20	10	15	20	55	8	141	-	-	141	50
19	50	16	98	73	12	639	-	-	639	51
15	213 ⁷	272	31	25	234	1,112	-	10	1,122	52
3,628	1,263	884	945	1,399	2,100	12,514	50	10	12,574	53
141	1,016	151	66	401	567	2,736	-	-	2,736	54
10,759	5,371	610	1,076	2,532	3,057	24,135	-	5	24,140	55
-	-	-	-	-	-	8	-	-	8	56
171,001	183,634	29,305	29,710	38,498	70,955	594,877	476	598	595,951	57
237,476	309,561	71,858	72,451	101,454	147,937	1,135,880	962	1,210	1,138,052	58
-	-	-	-	-	-	31	-	-	31	59
-	-	-	-	17	-	17	-	-	17	60
110	-	-	48	53	-	460	-	-	460	61
261 ⁸	-	85	-	6,644 ⁹	-	6,990	-	-	6,990	62
811	4	294	329	-	267	1,706	-	-	1,706	63
-	-	-	2	-	3,488	3,490	-	-	3,490	64
8	-	-	79	-	320	407	-	-	407	65
1,721	-	-	-	-	3	1,724	-	-	1,724	66
18	-	-	-	-	-	294	-	-	294	67
121	-	11	-	-	-	132	-	-	132	68
-	-	8	-	-	-	22	-	-	22	69
3,050	4	398	458	6,714	4,078	15,273	-	-	15,273	70
240,526	309,565	72,256	72,909	108,168	152,015	1,151,153	962	1,210	1,153,325	71

⁵ Includes contributions re winter works projects carried out by the provincial government, 252.

⁶ See Explanatory Comment dealing with Table 7.

⁷ Includes Government of Canada repayment re Conestoga Dam, 156.

⁸ Contributions from municipalities under the Public Charities Act towards maintenance of indigents, etc.

⁹ Municipal contribution for hospital insurance, from equalized assessment.

TABLE 8. Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1962

No.		Nfld .	P.E.I.	N.S.	N.B.
		thousands of dollars			
	To local governments:				
	Unconditional grants:				
1	Shared-revenue contributions ¹	—	—	9	—
2	Subsidies	1,364	359	1,266	5,519
3	Grants in lieu of local taxes on provincial government property ²	7	2	—	42
4	Total unconditional grants (Table 2, item 58)	1,371	361	1,275	5,561
	Grants-in-aid and shared-cost contributions:				
	Protection of persons and property:				
5	Corrections	—	—	—	40
6	Police protection	—	—	—	—
7	Other — Fire protection	—	2	—	—
8	Other	—	—	7	—
	Transportation and communications:				
9	Highways, roads and bridges	223	27	201	250
	Health and social welfare:				
10	Public health	183	—	705	—
11	Medical, dental and allied services	—	—	—	—
12	Hospital care ³	—	—	—	—
13	Aid to aged persons (homes)	—	—	—	—
14	Aid to unemployable employables and unemployables	—	—	1,300	2,225
15	Child welfare	—	—	—	230
16	Other	—	—	—	—
	Recreational and cultural services:				
17	Parks, beaches and other recreational areas	20	—	—	—
18	Other	—	—	—	—
	Education:				
19	Schools operated by local authorities ⁴	5	2,524	17,502	9,745
	Natural resources and primary industries:				
20	Lands: settlement and agriculture	—	—	—	—
21	Other	—	—	—	—
22	Local government planning and development	23	—	—	160
	Other expenditure:				
23	Civil defence	—	—	108	112
24	Winter works projects	214	—	22	—
25	Other	—	—	—	—
26	Total grants-in-aid and shared-cost contributions	663	2,553	19,845	12,762
27	Total paid to Local Governments	2,034	2,914	21,120	18,323
	To Government of Canada:				
28	Police services — R.C.M.P.	738	136	719	532
29	Total paid to All Governments	2,772	3,050	21,839	18,855

¹ N.S. — share of Crown land leases; Ont. — share of liquor licences; Alta. — share of liquor fines.

² Does not include grants in lieu of taxes paid by provincial government enterprises.

³ Excludes amounts paid directly to municipal hospital boards.

⁴ Includes grants paid directly to teachers in P.E.I., N.B. and Que.

⁵ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 15,830.

TABLE 8. Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1962

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	1,132	—	—	218	—	1,359	—	—	1,359	1
250	30,734	2,617	—	15,000	11,199	68,308	130	87	68,525	2
—	1,354	204	8	—	—	1,617	—	—	1,617	3
250	33,220	2,821	8	15,218	11,199	71,284	130	87	71,501	4
—	115	—	—	—	—	155	—	—	155	5
—	277	—	—	626	—	903	—	—	903	6
1,500	177	—	—	—	—	1,679	—	—	1,679	7
45	9	—	—	—	—	61	—	—	61	8
9,170	71,191	2,923	6,043	7,372	593	97,993	86	10	98,089	9
4,736	2,912	90	188	1,951	313	11,078	—	—	11,078	10
—	58	89	68	—	—	215	—	—	215	11
—	—	—	3	—	—	3	—	—	3	12
—	7,211	—	—	—	40	7,251	—	—	7,251	13
—	24,501	1,999	5,651	2,797	18,163	56,636	—	73	56,709	14
—	4,099	11	—	—	—	4,340	—	—	4,340	15
2	230	33	—	—	—	265	—	3	268	16
—	465	—	—	1,379	—	1,864	—	—	1,864	17
—	569	—	3	—	—	572	—	—	572	18
150,029 ⁶	191,612	26,274	32,749	60,878	60,254	551,567	7	315 ⁸	551,882	19
187	791	448	118	246	3	1,793	—	—	1,793	20
30	48	—	638	—	—	716	—	—	716	21
16	616	—	270	—	—	1,085	—	—	1,085	22
—	866	—	—	182	515	1,783	—	—	1,783	23
16,509	7,194	691	1,741	3,152	4,384	33,907	—	—	33,907	24
46	—	—	15	—	4	65	—	—	65	25
182,270	312,941	32,558	47,487	78,583	84,269	773,931	86	401	774,418	26
182,520	346,161	35,379	47,495	93,801	95,468	845,215	216	488	845,919	27
—	—	919	1,173	1,663	1,971	7,851	—	—	7,851	28
182,520	346,161	36,298	48,668	95,464	97,439	853,066	216	488	853,770	29

⁶ Does not include expenditures by the Province to meet debt charges of various school corporations 4,576.

⁷ Local schools are operated by the Territorial Government and by religious denominations.

⁸ Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1962¹

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Operations				
1	Gross sales	7,144	4,222 ²	35,896	25,887
2	Deduct cost of goods sold	4,111	2,662	21,258	14,434
3	Gross profit on sales	3,033	1,560	14,638	11,453
4	Deduct administrative and general expenses less miscellaneous income	602	163	2,321	1,919
5	Net profit (as per Tables 1 and 3)	2,431	1,397	12,317	9,534
	Reconciliation with Liquor Board operations:				
	Add: Revenue excluded from above and shown on general revenue tables as:				
6	Privileges, licenses and permits	2,183	26	170	7
7	Fines and penalties	26	—	47	—
8	Confiscations	—	—	—	—
	Deduct: Expenditure excluded from item 4 and shown on expenditure tables as:				
9	Enforcement expenses	—	—	14	—
10	Other ³	—	—	758	—
11	Net profits as per Liquor Board reports	4,640	1,423	11,762	9,541
	Summary³				
12	Net profit, Table 3, item 30	2,431	1,397	12,317	9,534
13	Sales tax, Table 3 item 6	—	422	—	—
14	Privileges, licences and permits, Table 3, item 20	2,183	26	310	7
15	Fines and penalties, included in Table 3, item 26	26	18	47	35
16	Confiscations, included in Table 3, item 33	—	—	2	—
17	Total revenue from liquor operations	4,640	1,863	12,676	9,576

¹ Figures in the published Liquor Board reports have been adjusted for purposes of interprovincial comparability. A reconciliation with these liquor reports is given in items 6 to 11.

² After deducting health tax 422 paid by purchaser. See item 13.

³ Includes commission received for collection of general sales tax.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March, 31, 1962¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
113,175	189,220	55,397	45,452	75,799	103,013	655,205	2,289	1,724	659,218	1
64,991	115,606	41,116	29,134	50,128	69,522	412,962	1,294	854	415,110	2
48,184	73,614	14,281	16,318	25,671	33,491	242,243	995	870	244,108	3
11,153	16,812	2,292	2,460	4,554	4,625	46,901	121	136	47,158	4
37,031 ³	56,802	11,989	13,858	21,117	28,866	195,342	874	734	196,950	5
16,878	26,996	2,896	102	965	484	50,707	—	74	50,781	6
—	155	—	—	—	—	228	—	—	228	7
49	4	—	2	—	—	55	—	—	55	8
102	—	16	7	—	239	378	—	—	378	9
—	1,132	—	172	—	—	2,062	—	—	2,062	10
53,856	82,825	14,869	13,783	22,082	29,111	243,892	874	808	245,574	11
37,031	56,802	11,989	13,858	21,117	28,866	195,342	874	734	196,950	12
140	—	—	—	—	—	562	80	—	642	13
16,878	26,996	2,896	102	965	526	50,889	11	74	50,974	14
383	155	158	190	383	—	1,395	8	—	1,403	15
49	4	—	2	—	—	57	—	—	57	16
54,481	83,957	15,043	14,152 ⁶	22,465	29,392	248,245	973	808	250,026	17

¹ N.B. — maintenance of R.C.M.P. and prisoners committed expenses; Ont. — liquor licence revenue paid to municipalities. Sask. — revenue credited to surplus, sale of building site 22, and transfer of 150 to provincial treasurer by Liquor Licensing commission.

³ Includes revenue collected directly by provincial departments in addition to items 5 to 8 which are reported by the liquor boards.

⁶ Includes Liquor Licensing Commission.

APPENDIX

CLASSIFICATION OF REVENUE BY SOURCE AND EXPENDITURE BY FUNCTION

The purpose of this appendix is to provide the reader with a better understanding of the types of revenue and expenditure which appear in the various

"source" and "function" categories. It does not purport to be an exhaustive listing of items; rather it is intended to be illustrative.

REVENUE

Taxes

Taxes are set out in detail on Table 3 and in the explanatory comments thereto on page 11.

Tax-sharing Arrangements

These payments are detailed on Table 3. The terms of the 1957-62 tax-sharing arrangements are explained in the 1957 and 1958 editions of this report.

Privileges, Licences and Permits

Liquor Control and Regulation

Individual, corporate and other business licence and permit fees for the purchase, sale or use of alcoholic beverages.

Motor Vehicles

- (1) Commercial, truck and public service vehicles' licence or permit fees
- (2) Operators' licence or permit fees, including drivers' licence examination fees
- (3) Passenger vehicles' licence or permit fees

Natural Resources

- (1) Fish and game—(fish, fur and game royalties, dues or bonuses and fishing, hunting and trapping licence or permit fees)
- (2) Lands and forests—(timber royalties, dues or bonuses and grazing and pasture fees, hay and wood cutting privileges, hay permits, land leases or rentals, logging taxes)
- (3) Minerals—(royalties, dues, bonuses, leases, permit fees or other forms of revenue from the granting of privileges in connection with natural gas, oil, coal and other mining activities, mining taxes)
- (4) Water resources—(beach, sand and water lot leases or rentals, hydraulic leases, log floating rights, storage, licence or permit fees, water power or storage leases, licence or permit fees)
- (5) Other

Other

- (1) Corporation and other business licences
- (2) Other—(building permits, camp concessions, camping permits, tourist licences and permits, letters patent, copyrights, designs and timber marks, dog licences, school examination fees, franchise licence or permit fees, professional

and occupational licence or permit fees, rentals of government real estate or other property and equipment, court and legal fees, law stamps, marriage licences)

Sales of Goods and Services

Sales of goods

- (1) Documents, forms and prints
- (2) Fingerlings and fish fry
- (3) Furniture, including clothing and uniforms
- (4) Government publications, including reports and statutes
- (5) Government real estate and other property and equipment
- (6) Livestock and other animal products
- (7) Materials and supplies
- (8) Provincial Lands
- (9) Other

Sales of services

- (1) Airport fees and service charges
- (2) Bridge and ferry tolls
- (3) Dockage and wharfage fees
- (4) Fees and other charges for services rendered by provincial departments or officials
- (5) Board and room provided to employees
- (6) Other—(assaying, analysis, testing and other laboratory fees, certificate and search fees, inspection fees, registration fees, tuition fees)

Fines and Penalties

Liquor Control

Other

- (1) Fish and game
- (2) Forests
- (3) Highways and motor vehicle
- (4) Other

Interest, Discount, Premium, and Exchange

Interest (including amounts received from government enterprises and other governments)

- (1) Loans, advances and accounts receivable
- (2) Bank deposits
- (3) Taxes receivable
- (4) Temporary investments
- (5) Other

Discount (or amount amortized) or profit on sale of securities purchased as investments

Premiums (or amount amortized) on provincial bond sales

Profits on Foreign Exchange

Other (includes repayment of expenses incurred by province when issuing securities on behalf of government enterprises)

Contributions from Other Governments

These are set out in detail on Table 7, in items 5 to 67. See explanatory comment to Table 7 on page 13.

Government Enterprises

Amounts included here are listed in a footnote to Table 1. Interest on loans to government enterprises is classified as "interest" revenue. With the exception of liquor profits, **unremitted** profits of government enterprises are not reflected in these

statistics, i.e., only remittances appearing in provincial ordinary revenue are included. For additional statistics on provincial government enterprises see DBS Catalogue No. 61-204. The first edition, which covers the years 1958 to 1961, was published in 1964. See also DBS Catalogue No. 63-202, the Control and Sale of Alcoholic Beverages in Canada.

Other

- (1) Contributions and grants from private sources
- (2) Confiscations, escheates and forfeitures — (bank deposits, election deposits, estates, fishing and hunting equipment)
- (3) Insurance recoveries on fire losses
- (4) Other

Non-revenue and Surplus Receipts

Refunds of Previous Years' Expenditure

Repayment of Advances (if credited to revenue)

Other

EXPENDITURE

General Government

Executive and Administrative

- (1) Accounting, auditing and budgeting
- (2) Assessment, levy and collection of taxes
- (3) Collection and disbursement of funds
- (4) Employees' benefits (allowances, grants or pensions paid direct by province and government contributions to pension or superannuation funds)
- (5) Executive council
- (6) Ministers of the Crown (salaries only)
- (7) Personnel administration (including civil service nurses)
- (8) Prime Minister's Office
- (9) Public buildings (supervision and control, maintenance and operation. Includes expenditures for public buildings serving more than one function, e.g. health and welfare)
- (10) Public debt and sinking fund administration — (salaries and other expenditures relating to administration but exclusive of amounts paid to outside sources relating to bond sales or retirements, see also "debt charges")
- (11) Purchasing and printing
- (12) Provincial Secretary's Office
- (13) Crown Litigation
- (14) Other

Legislative

- (1) Elections (general and special)
- (2) Maintenance of Government House (or Lieutenant-Governor's apartment)

- (3) Legislative Assembly
- (4) Legislative Council
- (5) Legislative Library
- (6) Lieutenant-Governor's office
- (7) Legislative Counsel
- (8) Revision of statutes
- (9) Other

Research, planning and statistics (research, particularly technical, may also be classified under other functional headings)

- (1) Central Statistical Bureau
- (2) General economic research
- (3) Other

Other

Protection of Persons and Property

Law Enforcement (county courts, coroners, etc.)

Corrections (goals and other institutions):

Juvenile delinquents
Other offenders

Police Protection

Other

- (1) Registration:
Land titles and registry offices
Mining recorders' offices
Motor vehicle law — (administration and registration, and highway safety programmes)
Professional occupations

- (2) Regulation and inspection:
 - Business and finance
 - Buildings and equipment
 - Rental control
 - Fire Marshal's office
 - Other
- (3) Trusteeship:
 - Management of estates of mentally incompetent
 - Official guardian
 - Public trustee
- (4) Other

Transportation and Communications

Airways

- (1) Administration and supervision
- (2) Construction and maintenance
- (3) Grants and subsidies
- (4) Other

Highways, Roads and Bridges

- (1) Administration and supervision, including resident engineers
- (2) Grants and subsidies
- (3) Construction, maintenance and repairs (including mining and logging roads open to the general public)
- (4) Weigh scales and traffic signs
- (5) Other

Railways

- (1) Administration and supervision
- (2) Grants and subsidies
- (3) Other

Telephone, Telegraph and Wireless

- (1) Administration and supervision
- (2) Grants and subsidies
- (3) Other

Waterways

- (1) Administration and supervision
- (2) Coastwise and inland shipping subsidies
- (3) Docks and wharves construction and maintenance
- (4) Ferries construction, operation and maintenance
- (5) Other

Other

Health and Social Welfare

Health

General:

- Administration
- Planning
- Research and statistics—(including vital statistics)
- Personnel training
- Other

Public Health (mainly preventive services):

- Environmental health
 - Sanitation—(including water supply and sewage disposal control)
 - Milk and food control—(including pharmaceutical regulation and inspection)
- Industrial health
- Communicable disease control
- Epidemiological control—(including immunization, isolation and quarantine but excluding isolation hospitals, which are included in hospital care)
- Tuberculosis prevention—(including diagnostic clinics where these can be segregated from hospital costs)
- V.D. control
- Other
- Mental health—(excluding hospital care)
- Cancer—(excluding medical and hospital care)
- Maternal and child health
- Public health nursing
- Health education
- Dental health
- Laboratory services
- Local health services
- Other

Medical, Dental and Allied Services:

- Administration
- Physicians' services, such as those provided to persons receiving various welfare pensions
- Nursing services
- Dental care
- Pharmaceuticals
- Other

Hospital Care (including hospital insurance schemes):

- Administration—(including licensing and supervision)
- Planning
- General and special hospitals:
 - Administration, construction and operation of provincial hospitals
 - Payments for services
 - Grants:
 - Construction and equipment
 - Maintenance and operation
 - Nurses' training
- Mental hospitals and hospital schools:
 - Administration, construction and operation of provincial hospitals
 - Payments for services
 - Grants:
 - Construction and equipment
 - Maintenance and operation
- Tuberculosis hospitals:
 - Administration, construction and operation of provincial hospitals
 - Payments for services
 - Grants:
 - Construction and equipment
 - Maintenance and operation
- Other

Social Welfare

Aid to Aged Persons:

- Old age pensions:
 - Administration and supervision
 - Pensions
- Homes for the aged:
 - Administration and supervision
 - Construction and operation of provincial homes for the aged
 - Grants for construction and operation of other homes for the aged

Aid to Blind Persons:

- Blind pensions:
 - Administration and supervision
 - Pensions
- Other:
 - Grants — (such as the Canadian National Institute for the Blind)

Aid to Unemployed Employables and Unemployables:

- Administration and supervision
- Assistance payments directly to persons and to other governments (includes disabled persons pensions)
- Institutional relief (provided in provincial and other institutions)

Mothers' Allowances:

- Administration and supervision
- Allowances

Child Welfare:

- General:
 - Administration
 - Research, statistics and planning
- Child care and protection:
 - Children's aid societies:
 - Administration and supervision
 - Maintenance of wards
 - Other
 - Orphanages:
 - Administration
 - Maintenance and other payments
 - Day nurseries:
 - Administration
 - Maintenance payments

Labour — (excluding farm labour which is classified under Natural Resources and Primary Industries)

- General:
 - Administration
 - Research and planning
 - Statistics
 - Other
- Maintenance of labour standards:
 - Wages and hours of work
 - Inspection of working conditions

- Control of collective bargaining:
 - Conciliation
 - Arbitration
- Employment services

Other Social Welfare:

- General administration and supervision
- Research and planning
- Statistics
- Generalized family service:
 - Administration and supervision
 - Field service
- Widows' pensions
- Other

Recreational and Cultural Services

Archives, Art Galleries, Museums and Libraries

Parks, Beaches, Play Grounds, Zoos and Other Recreational Areas

Physical Culture

- Other (including concert halls — construction and operation, or grants therefor)

Education

Schools Operated by Local Authorities (including vocational schools operated by local authorities):

- Administration
- Maintenance of standards:
 - Inspection
 - Attendance
 - Examinations
- Assistance to local schools:
 - Grants for construction
 - Grants for operation

Universities, Colleges and Other Schools:

- Administration and supervision
- Provincial universities, colleges and schools:
 - Normal schools
 - Agricultural schools
 - Universities
 - Vocational schools (see also schools operated by local authorities)
 - Other
- Other universities, colleges and schools

Education of the Handicapped:

- Schools for the blind
- Schools for the deaf and dumb

Superannuation and Pensions:

- Administration
- Teachers' pensions
- Inspectors' pensions
- Contributions to teachers' pension funds

Other:

General:

- Administration
- Curricula
- Research and planning
- Statistics
- Correspondence courses

Other—(such as adult education, scholarships, bursaries and prizes)

Natural Resources and Primary Industries

Fish and Game

- (1) Administration and supervision
- (2) Control and regulation (enforcement and inspection services)
- (3) Co-operation and marketing
- (4) Promotion and development—(fishing—fish hatcheries and ponds, purchase and distribution of fish, hunting, and trapping of fur, rehabilitation, game bounties, purchase and distribution of game)
- (5) Research and investigation—(animal pathology, biological and fish culture, economic and other research, statistics and publications)
- (6) Other

Forests

- (1) Administration and supervision
- (2) Control and regulation—(enforcement and inspection services, forest ranging, measurements and surveying)
- (3) Extension services—(grants to clubs and municipalities, short courses in forestry)
- (4) Promotion and development—(fire fighting and ranging, reforestation, forest access roads)
- (5) Research and investigation—(economic and other research, forest stations, statistics and publications)
- (6) Co-operation and markets
- (7) Other

Lands: Settlement and Agriculture

- (1) Administration and supervision
- (2) Control and regulation—(farm products control)
- (3) Co-operation and marketing
- (4) Drainage and irrigation
- (5) Extension services—(administration and office expenses, agricultural and horticultural societies, district agriculturists, exhibitions and fairs, short courses in agriculture, study groups and women's institutes, grants to clubs and municipalities)
- (6) Land settlement and rehabilitation
- (7) Land surveys
- (8) Production bonuses or subsidies—(cheese, feed and seed grains, hogs)
- (9) Promotion and Development—(apiaries, dairy-ing, field crops; fruit growing, horticulture, livestock, poultry, fur farms)

- (10) Research, investigation and demonstration—(animal pathology, drought control, economic and other research, farms and experimental stations, statistics and publications, veterinary services)
- (11) Soil surveys and conservation
- (12) Other—(such as farm labour)

Minerals and Mines

- (1) Administration and supervision
- (2) Control and regulation—(assessment and assaying, inspection and testing of mines, gas and oil wells)
- (3) Extension services—(short courses in mining and metallurgy)
- (4) Protection bonuses or subsidies—(coal, iron ore, natural gas, oil or petroleum)
- (5) Promotion and development—(coal and other mining, natural gas, oil and petroleum, quarrying, mining access roads)
- (6) Research and investigation—(geological, mineralogical and topographical surveys, map service, statistics and publications)
- (7) Other

Water Resources

- (1) Administration and supervision
- (2) Control and regulation—(dams, hydraulic services, water storages)
- (3) Promotion and development—(engineering and surveys)
- (4) Research and investigation—(geodetic and hydraulic surveys)
- (5) Other

Other—(such as general planning of natural resource programmes and overall conservation schemes)

Trade and Industrial Development

- (1) Administration and supervision
- (2) Grants or subsidies
- (3) Tourist promotion and publicity
- (4) Other

Local Government Planning and Development

- (1) Administration and supervision
- (2) Assessment
- (3) Planning, including grants to associations or municipalities
- (4) Other

Debt Charges and Other Financial Expenses

Commissions on Bond or Debenture Sales and Other Management Charges

Discount (or amount amortized) on Provincial Bond Sales

Bonded Debt Retirement¹

- (1) Serial debentures—principal instalments
- (2) Sinking fund debentures—sinking fund contributions

Interest

- (1) Bank overdrafts and temporary loans
- (2) Guaranteed debt assumed
- (3) Bonded debt
- (4) Savings certificates and deposits
- (5) Treasury bills
- (6) Other borrowings—(superannuation and pension funds, trust funds)

Loss on Foreign Exchange

Premium (or amount amortized) or Loss on Sale of Securities Purchased as Investments

Other

Unconditional Grants to Local Governments

See explanatory comment to Table 8 on page 14

¹ Eliminated in these statistics when current and capital expenditures are combined. See Table 6, item 14 for amounts so eliminated.

Contributions to Government Enterprises

Amounts included here are listed in a footnote to Table 2. See also notes in connection with revenue received from government enterprises. Administrative expenses of government enterprises, such as liquor boards and power commissions, are not included in these "general" statistics.

Other

Civil Defence

Housing

Winter Works Projects in Municipalities

Other (such as expenditures resulting from major fires, floods or other disasters)

Non-expense and Surplus Payments

Advances Charged to Current Account

Refunds of Previous Years' Revenue

Other (such as transfers to reserves for doubtful accounts)

CATALOGUE No.

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ANNUAL



PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure

1962

(Fiscal Year Ended March 31, 1963)

Formerly Financial Statistics of Provincial Governments

Revenue and Expenditure (Actual)

DOMINION BUREAU OF STATISTICS

DOMINION BUREAU OF STATISTICS
Public Finance and Transportation Division
Government Finance Section

PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure

1962

(Fiscal Year Ended March 31, 1963)

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SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

INTRODUCTION

This report presents statistics of revenue and expenditure of the ten provincial governments and of the Yukon and Northwest Territories for the fiscal year ended March 31, 1963. A report dealing with actual direct and indirect debt of these governments as at March 31, 1963 has already been published. Both these reports are prepared from the Public Accounts of each government, supplemented where necessary by additional information received by correspondence with treasury officials.

The terms "general revenue" and "general expenditure" as used in this publication cannot be compared with revenues and expenditures as appearing in the financial statements presented by provincial governments in their public accounts.

Provincial government Public Accounts present financial transactions according to an established accounting framework, while the figures shown in this report are designed to provide totals which are basically consistent and uniform in nature as between provinces according to a statistical framework that differs in both scope and nature from the financial accounts of provincial governments. These statistics provide a basis for intergovernmental comparisons having a greater degree of consistency than is possible through the use of Public Accounts.

It follows therefore that the difference between "general revenue" and "general expenditure" as used in this report, does not reflect a surplus or deficit position.

DEVELOPMENTS IN THE FISCAL YEAR 1962-63

1. Federal-Provincial Fiscal Arrangements Act 1962

A new approach to federal-provincial fiscal arrangements for the succeeding five year period came into effect on April 1, 1962. Basically, this arrangement entails a partial federal withdrawal from the field of direct taxation and the re-entry of all provinces into the same field.

The federal personal income tax was reduced 16 per cent in 1962 and will be reduced by an additional 1 per cent in each succeeding year until 1966, at which time the federal tax rates will have been reduced 20 per cent from those in force in 1961.

Similarly, in the years 1962-66, the federal government will forego a portion of its normal income tax on corporate profits earned in the provinces. The federal withdrawal from this field will be equal to 9 per cent of taxable profits earned in any province except Quebec and 10 per cent of the taxable profits earned in Quebec. The extra 1 per cent will be allowed in respect of profits earned in the province of Quebec to compensate for the additional tax levied by the province on corporation income to provide grants to universities in replacement of federal grants which, in other provinces, are paid to the universities through the Canadian Universities Foundation.

The federal government will also abate a portion of its collection of estate tax otherwise payable in respect of property situated in provinces which levy their own estate tax. In the fiscal year 1962-63 only Ontario and Quebec have signified their intention to levy estate taxes in the form of succession duties for the period 1962-67; and the federal government will abate 50 per cent of the federal succession duties otherwise payable by taxpayers situated in those provinces. The federal government will pay to a province one half of the yield of the federal estate tax collected in the province if the province chooses not to levy a succession duty. See table 3, item 12 for revenue from provincial succession duties and item 17 for the provincial share of federal estate tax revenue.

The provinces are not limited to the revenue from direct taxation which is relinquished by the federal government. Under the terms of the British North America Act they have unrestricted powers to levy direct taxes; and four of them have availed themselves of this power to levy an income tax which is higher than the abatement of the federal income tax. During the 1962 taxation year, Manitoba and Saskatchewan both levied a personal income tax at a rate of 6 percentage points higher, and a corporation income tax at a rate of 1 percentage point higher than the reduction in federal tax rates in these fields. The corporation income tax rates levied in 1962 by Ontario were 2 percentage points higher and the rates levied by Quebec were 1 percentage point higher than the reduction in federal tax rates.

All provinces will continue to receive a share of the federal income tax collected from corporations operating within the province whose main business is the distribution, or the generation for distribution, of electric energy, gas or steam to the public. See table 3, item 24 for the provincial share of this revenue.

Under the terms of the Federal-Provincial Fiscal Arrangements Act 1962, equalization payments are continued during the period 1962-66. However, the revenue to be "equalized" has been broadened to include 50 per cent of the revenue derived from natural resources. The Act also provides for a provincial revenue stabilization payment to ensure that the payments to any province will not be allowed to drop below a specified level.

The Atlantic Provinces Adjustments Grants are continued for another five years but are increased to \$10,500,000 in each of the provinces of Newfoundland, Nova Scotia and New Brunswick and to \$3,500,000 in the province of Prince Edward Island. The additional annual grant of \$8,000,000 to the province of Newfoundland is continued for the five year period.

2. Federal-Provincial-Municipal Winter Works Incentive Program

The Federal-Provincial-Municipal Winter Works Incentive Program under which the federal government contributes an amount equal to one-half the cost of labour incurred on winter works projects by municipalities, which was introduced in the fiscal 1958-59 and continued in subsequent years, was extended to include the fiscal year 1962-63. All payments by the federal government were channelled through the provincial governments. In some provinces the provincial governments provided a further contribution to the municipalities toward this labour cost, in addition to the federal contribution. As the provincial Public Accounts do not reveal the nature of the projects which were carried on by the municipal governments, the payments of the federal and provincial contributions under this program to the municipalities have been classified as "other expenditures" in these statistics. See item 62 on table 2, item 62 on table 4, and item 56 on table 7. The only exception to this is that the road work carried on by the New Brunswick provincial government under the terms of this program has been classified as "transportation expenditure".

3. Net General Revenues

Net general revenues of all provinces for the year under review show an increase of \$399,054,000 over the fiscal year ended March 31, 1962. Of this amount, a large proportion (40.3 per cent or \$160,674,000) is derived from increased revenue from the general sales tax. This increase results from the following:

- (a) an increase of \$37,205,000 in the province of Quebec being the first full year for the imposition of the increased provincial sales tax which was raised from 2 per cent to 4 per cent effective July 1, 1961.
- (b) an increase of \$96,968,000 in Ontario being the first full year for the imposition of the 3 per cent sales tax effective September 1, 1961.
- (c) an increase of \$16,739,000 in Saskatchewan being the first full year for the imposition of the increased provincial sales tax from 3 per cent to 5 per cent.

These factors, together with an increase in sales in other provinces which impose a general sales tax resulted in an overall total for general sales tax of \$515,604,000 for the fiscal year 1962-63 as compared with \$354,930,000 for the fiscal year 1961-62; see table 3, item 10.

Revenues from privileges, licences and permits increased from \$561,030,000 in the fiscal year 1961-62 to \$589,305,000 in the year under review. This increase is mainly due to higher revenue from mines and mineral resources in Saskatchewan, Alberta and British Columbia. The revenue of all provinces from licences and permits on motor vehicles increased from \$181,885,000 in the fiscal year 1961-62 to \$186,829,000 in the year under review. See table 3, item 27.

4. Net General Expenditure

The total net general expenditure for all provinces and the territories increased by \$327,153,000 between the fiscal years 1961-62 and 1962-63. The net expenditure on education totalled \$987,776,000 for the fiscal year 1962-63 (item 42 on table 4), as compared with \$840,739,000 for the previous fiscal period. Increases in this item of expenditure were recorded in all provinces, and represent, for the most part, the provincial share of construction costs of vocational and technical training schools. The construction of these schools was encouraged in the 1962-63 fiscal year by the offer of the federal government to contribute 75 per cent of the approved capital cost. Some of these vocational schools will be operated by the provincial governments, and others will be operated by local school boards. Table 8 (amounts paid to other governments) item 19, includes the gross grants, i.e., the federal and provincial governments' share of municipal school construction projects carried out under the program.

Net general expenditure on health and social welfare increased in all provinces except British Columbia to a total of \$946,786,000 (item 31 on table 4) compared with \$875,504,000 in the 1961-62 fiscal period. This increase of \$71,282,000 was made up of an increase of \$54,920,000 in health and \$16,362,000 in social welfare. The increase under health was mainly due to increased expenditure on hospital care in all provinces, and under

social welfare to increased expenditures on "aid to the aged" and "aid to unemployables and unemployed".

Net expenditure on highways, roads and bridges increased in all provinces and territories except Nova Scotia, New Brunswick, and Alberta, for a total of \$704,679,000 (Table 4, item 12), an increase of \$50,703,000. Of this amount the largest increase was in Quebec where there was an increase of \$27,875,000 in 1962-63 over the corresponding expenditure for 1961-62. This increase in Quebec was due in the main to an increase in expenditure on the Trans-Canada Highway of \$17,772,000 and on capital construction of other roads and bridges of \$6,600,000. There was also an increase in the expenditure on roads and bridges in British Columbia, resulting from the Government decision to abolish toll bridges in the province. A payment of \$15,585,106 was made to the Toll Highways and Bridges Authority for the Nelson, Okanagan Lake and Agassiz-Rosedale Bridges. As of March 31, 1963, the tolls were removed on these bridges. Smaller increases were noted in general road expenditure in Newfoundland and Ontario amounting to \$5,394,000 and \$7,229,000 respectively, as compared to the previous fiscal year.

5. Newfoundland Building Corporations

Included in the revenue and expenditure of the Province of Newfoundland are certain revenues and expenditures of wholly-owned Crown Building Corporations. The Newfoundland Government has entered into long term hire purchase agreements with these corporations, for the rent and ultimate purchase of the buildings being constructed by the corporations. For the fiscal year under review, the capital expenditure made by the corporations are included in the provincial government expenditures, and the annual "rent" paid to the corporations and appearing in the budgetary expenditure in the provincial public accounts has been replaced by the interest and principal payments made by the corporations on their bonded debt. The principal payment on this debt is then excluded in the final figure for ordinary and capital (general) expenditure.

Included in "interest" expenditures are \$525,000 relating to bonds issued by the Newfoundland Government Building Corporation Limited, \$722,000 relating to bonds issued by the Memorial University of Newfoundland Building Corporation Limited, \$133,000 relating to bonds issued by the Grand Falls Hospital Corporation Limited and \$121,000 relating to bonds issued by the Nurses Training School Building Corporation Limited.

Included in "hospital care" are capital expenditures by the Grand Falls Hospital Corporation Limited of \$1,325,000, by the Gander Hospital Corporation Limited of \$3,873,000, and by the Nurses Training School Building Corporation Limited of \$3,436,000.

Included in "education", are capital expenditures by the Memorial University of Newfoundland Building Corporation Limited of \$168,000, by the Technical College Building Corporation of \$8,480,000, and by the Vocational Schools (Western) Building Corporation Limited of \$4,926,000.

For the amount of bonds issued by the corporations to assist in their financing, see page 5 "Financial Statistics of Provincial Governments—1962—Direct and Indirect Debt", Catalogue No. 68-209.

6. Highway Toll Authorities

The general revenue and expenditure tables in this report do not include the revenues and expenditures of the Quebec Autoroutes Authority, a toll authority set up by the Province of Quebec in 1957, nor of the B.C. Toll Highways and Bridges Authority, a provincial toll authority which commenced operations in 1954. The following tables show the revenue and expenditure of the Quebec Autoroutes Authority for the year ended December 31, 1962 and the B.C. Toll Highways and Bridges Authority for the fiscal year ended March 31, 1963.

These statements have been prepared using the same type of analysis as in the main tables of this report. For example, the "general" expenditures include both the ordinary and capital expenditures made by the Authorities in the year under review and exclude sinking fund earnings and the provisions for debt retirement.

THE QUEBEC AUTOROUTES AUTHORITY Revenue and Expenditure for the Fiscal Year Ended December 31, 1962 (thousands of dollars)

Revenue:

Sales and services—tolls, etc.	4,077
Total revenue	4,077

General expenditure:

Highways, roads and bridges	7,453
Debt charges, exclusive of debt retirement	4,964
Total gross expenditure (exclusive of debt retirement)	12,417

B.C. TOLL HIGHWAYS AND BRIDGES AUTHORITY Revenue and Expenditure for Fiscal Year Ended March 31, 1963 (thousands of dollars)

Revenue:

Sales and services—Tolls, etc.:		
Highways, bridges and tunnels	5,434	
Ferries	10,807	16,241
Contributions from provincial Government		3,048
Total revenue	19,289	

General expenditure:

Highways, bridges and tunnels	1,005	
Ferries	18,272	19,277
Debt charges, exclusive of debt retirement		5,622
Total gross general expenditure (exclusive of debt retirement)	24,899	

Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1963

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
Taxes:													
Corporations	0.5	0.6	0.9	0.8	3.4	1.5	1.0	0.5	0.8	0.8	—	—	1.7
Income—Corporations	6.3	7.7	6.4	6.5	13.9	15.4	12.9	5.4	8.8	9.2	—	—	12.1
Individuals	4.0	2.6	5.8	5.3	11.4	13.9	15.6	7.1	8.2	9.9	—	—	11.0
Sales:													
Motor fuel and fuel oil....	10.0	14.3	17.4	17.7	13.9	16.7	18.1	13.9	12.3	12.5	10.0	8.1	14.9
General	19.3	11.2	15.4	10.7	17.7	16.4	—	19.5	—	27.5	—	—	15.8
All other sales taxes	0.1	4.5	0.6	2.6	5.3	1.1	0.5	0.1	0.3	0.6	3.1	—	2.0
Succession duties	—	—	—	—	3.2	4.0	—	—	—	—	—	—	2.2
Hospital insurance premiums	—	5.6	—	—	—	8.4	10.0	6.6	—	—	—	—	3.7
All other taxes	0.4	—	0.2	0.5	0.2	0.8	0.6	0.1	—	1.9	8.1	0.4	0.6
Totals, taxes	40.6	46.5	46.7	44.1	69.0	78.2	58.7	53.2	30.4	62.4	21.2	8.5	64.0
Government of Canada													
Statutory subsidies	2.2	3.4	1.9	1.9	0.5	0.4	1.6	1.1	1.0	0.5	—	—	0.8
Federal-provincial tax—sharing arrangements	42.6	35.0	29.7	30.3	9.0	—	14.3	14.1	4.8	0.7	39.0 ¹	61.0 ¹	7.5
Share of income tax on power utilities	0.2	0.3	0.4	0.1	0.5	0.1	—	—	0.9	0.3	—	—	0.3
Totals, Government of Canada	45.0	38.7	32.0	32.3	10.0	0.5	15.9	15.2	6.7	1.5	39.0	61.0	8.6

¹ Federal tax abstention grant.

Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1963 — Concluded

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
Privileges, licences and permits:													
Liquor control and regulation	3.1	0.1	0.3	0.2	2.2	2.4	2.3	0.1	0.4	0.2	0.3	2.2	1.6
Motor vehicles	4.0	4.2	5.5	5.7	5.4	6.5	6.2	4.2	5.2	5.8	6.0	2.0	5.8
Natural resources	1.9	0.1	1.2	4.0	4.1	4.0	3.6	13.9	44.2	18.5	0.9	1.5	9.7
Other	0.8	0.7	0.6	0.7	1.5	0.9	1.6	0.7	0.9	0.8	3.0	0.6	1.0
Totals, privileges, licences and permits	9.8	5.1	7.6	10.6	13.2	13.8	13.7	18.9	50.7	25.3	10.2	6.3	18.1
Liquor profits	3.4	7.4	11.2	10.7	5.0	5.8	9.5	7.2	8.4	8.5	26.9	21.6	6.7
All other revenue	1.2	2.3	2.5	2.3	2.8	1.7	2.2	5.5	3.8	2.3	2.7	2.6	2.6
Totals, net general revenue	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

7. Percentage Distribution of Net General Revenue and Expenditure

The percentage distributions shown above are based on Tables 3 and 4. They indicate the relative significance to each provincial and territorial government of the principal sources of revenue and functions of expenditure.

A comparison of the revenue table with the previous years percentage distribution of revenue reveals a few changes. It was noted earlier that this is the first full year for the increased sales tax in Quebec and Saskatchewan, and for the imposition of the 3% sales tax in Ontario. These factors together with additional sales in all provinces have caused a substantial increase in the percentage of the tax revenue item "Sales Tax—

General" to the total net general revenue,—from 12.4 per cent in 1961-62 to 15.8 per cent in 1962-63. This has been a significant factor in causing changes in the proportions of other items of revenue. Thus a decrease in the percentage of any individual item of revenue when compared to the previous year does not necessarily mean that less was received from that particular source than in the previous year, but merely that the proportions have altered.

On the expenditure side, education accounted for the largest share of the total net general expenditure, 28.8 per cent; in 1961-62, this percentage was 27.1 per cent. Expenditure on transportation and communications accounted for 20.7 per cent and expenditure on health for 19.1 per cent of the total net general expenditure.

Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1963

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
General government	5.9	4.7	4.9	4.1	4.9	3.4	3.0	4.5	3.1	4.9	9.3	4.3	4.1
Protection of persons and property	3.6	2.2	3.0	3.0	4.7	4.8	4.4	4.1	5.5	4.5	7.1	16.1	4.6
Transportation and communications	20.6	34.9	24.7	28.6	17.7	21.7	19.5	16.8	20.5	24.0	8.0	5.5	20.7
Health	15.2	15.9	18.9	19.5	16.9	21.2	22.6	26.8	15.0	16.3	11.3	17.3	19.1
Social welfare	11.6	6.1	7.0	6.5	12.9	4.9	9.1	8.7	9.1	8.4	6.2	6.0	8.5
Education	30.0	18.9	24.0	16.1	29.1	30.5	26.3	26.5	36.9	24.4	44.1	42.9	28.8
Natural resources and primary industries	3.3	4.2	3.9	5.3	7.1	3.5	8.1	7.3	7.1	6.9	0.8	3.0	5.6
Debt charges (exclusive of debt retirement) ¹	5.8	8.2	9.9	8.6	3.2	5.0	2.4	-0.6	-5.4	-0.3	1.5	—	3.0
Contributions to other governments	1.7	2.1	1.2	6.1	—	2.9	2.5	—	5.9	3.6	3.0	2.4	2.3
All other expenditure	2.3	2.8	2.5	2.2	3.5	2.1	2.1	5.9	2.3	7.3	8.7	2.5	3.3
Net general expenditure (exclusive of debt retirement)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Negative amount indicates excess of revenue over expenditure.

The following summaries show the developments that have taken place in provincial government finance in the last five years. Figures for 1952 are also shown.

Net General Revenue
Fiscal Years Ended Nearest to December 31

Province	1952	1958	1959	1960	1961	1962
millions of dollars						
Newfoundland.....	32	62	60	64	69	76
Prince Edward Island	7	13	14	16	18	19
Nova Scotia	47	76	91	92	102	114
New Brunswick	47	71	77	87	84	90
Quebec	285	557	605	641	758	865
Ontario	365	647	778	833	927	1,095
Manitoba	55	77	100	104	118	131
Saskatchewan.....	91	141	146	149	157	201
Alberta	144	236	279	246	273	294
British Columbia	185	296	314	320	347	364
Yukon Territory .....	..	2	2	2	2	3
Northwest Territories .....	..	1	1	2	2	4
Totals	1,258	2,179	2,467	2,556	2,857	3,256

Net General Expenditure (Exclusive of Debt Retirement)
Fiscal Years Ended Nearest to December 31

Province	1952	1958	1959	1960	1961	1962
millions of dollars						
Newfoundland	29	62	65	75	83	101
Prince Edward Island	7	14	20	15	19	23
Nova Scotia.....	46	86	92	112	107	113
New Brunswick.....	45	71	80	95	95	101
Quebec.....	313	533	601	749	848	952
Ontario.....	372	742	898	937	1,037	1,172
Manitoba	42	98	128	137	137	146
Saskatchewan	80	137	142	150	159	179
Alberta.....	104	215	235	266	279	282
British Columbia	169	267	283	332	339	357
Yukon Territory .....	..	2	2	3	3	5
Northwest Territories .....	..	2	1	2	2	4
Totals	1,207	2,229	2,547	2,873	3,108	3,435

Net General Revenue by Source
Fiscal Years Ended Nearest December 31

Source	1952 ¹	1958	1959	1960	1961	1962
millions of dollars						
Taxes:						
Corporations:						
Tax on premium income of insurance companies	—	29	30	31	33	33
Other	14	19	20	21	22	23
Income—Corporations.....	65	226	249	269	268	395
Individuals	—	48	54	61	85	360
Sales:						
Motor fuel and fuel oil	201	364	383	403	450	484
General	101	187	209	212	355	516
All other sales taxes	39	53	55	57	61	65
Succession duties	33	56	56	60	66	72
Hospital insurance premiums	21	10	94	116	122	119
All other taxes.....	13	18	18	17	20	20
Totals, taxes.....	487	1,010	1,168	1,247	1,482	2,087
Government of Canada:						
Statutory subsidies ²	26	60	54	54	57	66
Federal-provincial tax-sharing arrangements	303 ³	399	461	481	479	24
Federal-Provincial Fiscal Arrangements Act, 1962.....	—	—	—	—	—	179
Share of income tax on power utilities.....	4	9	5	4	6	10
Totals, Government of Canada	333	468	520	539	542	279
Privileges, licences, and permits:						
Liquor control and regulation	31	39	45	47	51	53
Motor vehicles	81	146	165	172	182	187
Natural resources	155	259	303	277	296	315
Other	14	23	27	28	32	34
Totals, privileges, licences and permits	281	467	540	524	561	589
Liquor profits.....	126	175	180	186	197	217
All other revenue.....	31	59	59	60	75	84
Totals, net general revenue	1,258	2,179	2,467	2,556	2,857	3,256

¹ Figures for Yukon and Northwest Territories are excluded as they were not available.

² Includes Atlantic Provinces Adjustment Grants and additional subsidies to Newfoundland, as well as the B.N.A. Act subsidies.

³ Represents Federal tax rental agreement.

Net General Expenditure by Function
Fiscal Years Ended Nearest December 31

Function	1952 ¹	1958	1959	1960	1961	1962
millions of dollars						
General government	48	95	111	125	135	142
Protection of persons and property	67	116	126	136	141	158
Transportation and communications	367	622	680	713	659	711
Health.....	192	330	437	509	600	655
Social welfare	95	192	206	258	275	292
Education.....	221	523	603	700	841	988
Natural resources and primary industries	94	158	174	201	202	192
Debt charges (exclusive of debt retirement)	57	55	57	67	84	102
Contributions to municipalities	27	62	66	70	71	78
All other expenditure	39	76	87	94	100	117
Net general expenditure (exclusive of debt retirement)	1,207	2,229	2,547	2,873	3,108	3,435

¹ Figures for Yukon and Northwest Territories are excluded as they were not available.

SUMMARY OF CONCEPTS AND DEFINITIONS

Reports published by the Dominion Bureau of Statistics dealing with provincial government finances are designed to provide national totals and comparative statistics which are basically consistent and uniform in nature as between provinces. The provinces differ greatly in scale, organization and division of responsibilities between the provincial governments themselves and the local levels of government; their accounting methods and financial reporting practices also vary considerably. Thus figures drawn from the public accounts and other official reports must be recast in many instances for the purpose of classification in terms of standard statistical categories. It may be well to refer briefly to the resulting differences between the provincial reports and this statistical series.

The Bureau figures give wider coverage than the main financial statements of the provinces. In order to arrive at comparative revenues and expenditures, transactions of certain "special" funds or funds shown as "trust" accounts, which are not reflected in the main financial statements of provincial governments but which do embrace general government activities, are consolidated with the latter in these statistics. Deductions from revenues or expenditures are made on different scales by the various provinces and these deductions have to be dealt with as uniformly and consistently as possible to achieve the maximum degree of interprovincial comparability in the statistics presented. Similarly, in some instances it is necessary, for purposes of comparability, to include in the statistics amounts which are charged or credited to surplus or reserves in provincial accounts. The purchase and sale of goods and services, constituting basically trading

operations, and the treatment of profits or losses on operations of working capital funds are not reflected uniformly by all provinces in their main revenue and expenditure statements. These, therefore, must be adjusted to a uniform basis of treatment. Revenues from liquor control also require recasting in the statistical tables to achieve uniform presentation of the actual earnings for the year under review.

There is no standard method applied by all provinces in distinguishing between revenues and expenditures of a capital nature and those of an ordinary or current nature. With current revenues rising steadily, larger and larger amounts are being expended from provincial current accounts on the construction or acquisition of assets such as highways and public buildings. The Provinces of Saskatchewan and British Columbia do not maintain a "capital account"; as in the federal Public Accounts, all revenues and expenditures are treated simply as "budgetary" transactions. In Ontario's Public Accounts an amount may be transferred from "capital account" expenditure to "current account" expenditure (\$90 million in 1962-63) and no functional breakdown of this transfer item is possible. For these various reasons the breakdown between "ordinary" and "capital" previously reported in the "actual" reports is no longer made. However, the total amount of expenditures financed through provincial "capital accounts" still appears on the reconciliation statement. See Table 6, item 3. The total amount of capital expenditures financed through provincial "ordinary accounts" is not available.

EXPLANATORY COMMENT

Tables 1 and 2—Gross General Revenue and Expenditure

These tables include revenue and expenditure transactions of (a) capital account, (b) ordinary or current account including working capital fund transactions, and (c) certain trust accounts and special or administrative funds, the operations of which are accounted for separately by provincial governments but which embrace normal government functions.

In order to achieve a measure of interprovincial comparability, certain adjustments have been made to the figures shown in public accounts. Reconciliations of "general" revenue and expenditure, as defined in this report, with provincial ordinary or current accounts are to be found in Tables 5 and 6.

The adjustments are explained more fully in the commentary to those tables.

As explained above, capital expenditures financed through capital account are no longer shown separately. Large capital expenditures are also made through ordinary account. The summation of "ordinary" and "capital" figures provides a more valid basis of comparison of government expenditures on the various functions.

For a better understanding of the types of revenue and expenditure which appear in the various "source" and "function" categories in this publication see the appendix attached hereto.

Tables 3 and 4—Net General Revenue and Expenditure

For some purposes it is desirable to know the "net" cost to the provinces of the various services rendered, i.e., the amount spent thereon out of provincial funds after deducting revenues which can be specifically assigned or related to the services rendered. The "gross" presentation represents the administrative burden of services and the "net" presentation emphasizes the net cost to the provincial government of the various services.

"Net general revenue" is arrived at by deducting from "gross general revenue": (a) all revenue

of provincial government institutions, (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-costs contributions. These revenues are then deducted from the related items of expenditure to arrive at "net general expenditure".

"Other" taxes, Table 3, item 14, consists of the following items. These are gross amounts i.e. before deduction of any commissions payable to tax collectors.

Other Taxes

	\$'000		\$'000
Newfoundland:		Ontario:	
Tax on fire insurance premiums	268	Fire marshal tax	628
Public Utilities Act	63	Security transfer tax	2,981
Total	331	Land transfer tax	3,844
		Total	7,453
Prince Edward Island:			
Crop insurance premiums	2	Manitoba:	
		Crop insurance premiums	669
Nova Scotia:		Fire prevention tax	70
Tax on fire insurance premiums	37	Total	739
Public Utilities Act	59		
Total	96	Saskatchewan:	
		Crop insurance premiums	173
New Brunswick:		Fire prevention assessment levy	90
Fire prevention tax on premiums	51	Total	263
Public Utilities Act	42		
Total	93	Alberta:	
		Fire prevention tax	45
Quebec:			
Tax on fire insurance premiums	216	British Columbia:	
Security transfer tax	1,547	Tax on fire insurance premiums	240
Property transfer tax	78		
Total	1,841		

Tables 5 and 6—Reconciliation of General Revenue and Expenditure with Provincial Ordinary Revenue and Expenditure per Public Accounts

These tables are included to explain, as clearly as tabular limitations will permit, what constitutes the difference between current revenue and expenditure as presented in provincial and territorial public accounts and gross general revenue and expenditure. They also show the steps taken to arrive at net general revenue and expenditure.

In some provinces, trust accounts and special or administrative funds have been created, the revenues and expenditures of which are accounted for separately and not included in provincial current revenues and expenditures although similar items are so included by other provinces. Consequently, the revenues and expenditures of such funds have

been classified in these statistics by source and function and included in general revenue and expenditure. Certain government activities accounted for separately by all provinces are also added (e.g., Unsatisfied Judgment Funds). See Tables 5 and 6, item 2.

Tables 5 and 6, items 4 to 6, show the amounts deducted from either revenue or expenditure in the public accounts that have been added back to revenue and expenditure in these statistics. These adjustments do not affect the surplus position as shown in the public accounts; they are necessary because of variations in the extent of these deductions in the public accounts.

Sometimes transactions considered for statistical purposes to be of an "ordinary" nature are credited or charged to provincial surplus account. Expenditures may be made directly from revenue surplus appropriation account. See Table 6, item 7.

Not all provinces include in ordinary revenue the amount actually earned from the control and sale of alcoholic beverages during the fiscal year under review. Liquor boards are classified as provincial government enterprises in DBS statistics, hence the costs of goods sold and administrative expenses are deducted from liquor sales and only the net profits are reflected in Tables 1 and 3. See Table 5, items 7 and 18 and Table 9.

Adjustments must be made to achieve uniformity in the treatment of working capital funds. In these statistics, the aim has been to offset actual profits for the year in question against that function of expenditure most closely related to the function of the fund. Conversely, working capital fund losses are reflected as an addition to that function of expenditure most closely related to the function of the fund. The ultimate effect is to eliminate working capital funds entirely from the gross revenue and to incorporate the net result of all working capital fund operations in the gross general expenditure of the province. To achieve this objective a number of adjustments are required to deal with the various methods applied in the public accounts. These adjustments are dealt with on Tables 5 and 6 under a number of headings. On Table 5, see items 14 and 15; on Table 6, see items 15 and 16.

In order to achieve interprovincial comparability, payments under the federal-provincial fiscal arrangements act have been adjusted to agree with the payments made by the Government of Canada as appearing in the federal Public Accounts. See Table 5, items 8 and 19.

An attempt has been made to apply a uniform approach to refunds. Accordingly, a number of items included in public accounts as revenue or expenditure have been looked upon as refunds of current year's expenditure or refunds of current year's revenue and therefore deducted. See Table 5, items 11 and 12, and Table 6, items 12 and 13.

Sinking fund earnings are not considered to be part of general revenue and therefore, where these have been included in provincial ordinary revenue, they have been deducted. See Table 5, item 13.

When special funds are consolidated with provincial ordinary or income accounts, it is necessary to eliminate interfund transactions. There may also be transfers between current and capital account and from one vote to another which must be eliminated. See Tables 5 and 6 under "interfund eliminations".

A list of those special funds and trust accounts which have been included in "general" revenue and expenditure follows.

Newfoundland:

Board of Commissioners of Public Utilities¹
Co-operative Development Loan Board
Farm Development Loan Board
Fisheries Assistance Fund
Fisheries Development Authority
Fisheries Loan Board
Gander Hospital Corporation Limited
Grand Falls Hospital Corporation Limited
Industrial Development Loan Board
Memorial University of Newfoundland Building Corporation Limited
Motor Vehicle Accident Security Account
Newfoundland Government Building Corporation Limited
Nurses Training School Building Corporation Limited
Property Loss Reserve Fund
Public Libraries Board
Technical College Building Corporation Limited
Unsatisfied Judgment Fund²
Vocational Schools (Western) Building Corporation Limited

Prince Edward Island:

Crop Insurance Board
Farm Establishment (Loan) Board
Fishermen's Loan Board
Hospital Services Commission¹
Insurance Reserve Fund
Unsatisfied Judgment Fund

Nova Scotia:

Community Pastures Board
Board of Commissioners of Public Utilities¹
Fishermen's Loan Board
Industrial Expansion Fund
Research Foundation
Special Reserve Account
Unsatisfied Judgment Fund¹

New Brunswick:

Board of Commissioners of Public Utilities³
Crown Land Sinking Fund
Fire Prevention Act, 1943
Fishermen's Loan Board
Government House Trust Fund
Margaret R. Lynds Bequest
Provision for Matching Grants and Guarantees
Unsatisfied Judgment Fund
Verna MacDonald Bequest

Quebec:

Minimum Wage Commission¹

See footnotes at end of list, page 16.

Ontario:

Housing Corporation Limited
Motor Vehicle Accident Claims Fund⁴
Niagara Parks Commission
Ontario Hospital Services Commission¹
Ontario Junior Farmer Establishment Loan Corporation
Ontario Municipal Improvement Corporation
Ontario Research Foundation
Unsatisfied Judgment Fund⁵

Manitoba:

Co-operative Promotion Board
Cream Grader's Account
Crop Insurance Corporation
Fire Insurance Reserve Fund
Fire Prevention Fund
Horned Cattle Purchase Act
Hospital Services Fund¹
Land Titles Assurance Fund
Milk Control Board⁶
Reserve for War and Post-War Emergencies
Unsatisfied Judgment Fund

Saskatchewan:

Crop Insurance Board
Government Finance Office¹
Horned Cattle Purchases Trust Account
Industrial Development Fund¹
Land Titles Assurance Fund
Milk Control Board

Saskatchewan — Concluded:

Saskatchewan Agricultural Research Foundation
Saskatchewan Hospitalization Fund¹
Saskatchewan Medical Care Insurance Commission⁷
Saskatchewan Research Council

Alberta:

Horned Cattle Purchases Act Trust Account
Oil and Gas Conservation Board
Registrars' Assurance Fund
Wheat Board Monies Trust Account

British Columbia:

Beef Cattle Producers' Assistance Fund
Capital Improvement District Fund
Dog Tax Fund
Grazing Range Improvement Fund
Land Registry Assurance Fund
Land Settlement Board
Pound District Act Trust Account
Scaling Fund
University Endowment Lands Administration Account

¹ Calendar year 1962.

² Levies are no longer payable to the provincial government but claims are still being settled.

³ Twelve months ended April 30, 1963.

⁴ Nine months ended March 31, 1963. Fund opened July 1, 1962.

⁵ Three months ended June 30, 1962. Fund closed as of this date.

⁶ Twelve months ended July 31, 1963.

⁷ Nine months ended December 31, 1962.

Table 7 — Specified Amounts Received from Other Governments

The overall total shown for each province on this table is in agreement with item 8 of Table 1.

Items 1 to 3 are not related to any specific provincial government expenditure. In contrast to grants-in-aid and shared-cost contributions they remain in net general revenue.

Grants-in-aid and shared-cost contributions (items 5 to 57) are amounts paid by the Government of Canada to assist provincial governments in meeting costs of specific projects over which the latter have jurisdiction. These amounts appear in gross general revenue and are offset against the related expenditure in arriving at net general expenditure.

The items are grouped according to the function of the provincial government expenditure to which they are related. To the extent that the information was available, the items also have been described in terms of the programmes outlined in the expenditure statements of the Public Accounts of the Government of Canada.

The amounts received from local governments (items 60 to 70) are shared-cost contributions and

are treated in the same manner as the Government of Canada grants-in-aid and shared-cost contributions, i.e., they are offset against gross general expenditure in arriving at net general expenditure.

Excluded from this table are amounts received from other governments for direct services available to all who wish to benefit from them. These items appear in Tables 1 and 3 in "Sales and services". Also excluded from this table are reimbursements for certain services rendered to another government, if the paying government is responsible for providing the services thus rendered; the amounts so received are treated as refunds of current year's expenditure and offset against the pertinent expenditure as an adjustment before arriving at gross ordinary revenue and expenditure. They are included in item 11 on Table 5 and item 12 on Table 6.

A similar table, showing amounts paid to other governments, appears annually in "Financial Statistics of the Government of Canada", DBS Catalogue No. 68-211. However, because of different accounting systems, the amounts appearing in federal expenditure may differ from the corresponding items in provincial revenue in a given year.

Table 8 — Specified Amounts Paid to Other Governments

The term **local governments** as used in this table refers to the governments of cities, towns, villages, counties, townships, rural districts, local improvement districts, special areas and drainage and dyking districts. The table also includes contributions to schools operated by local authorities. It includes current or operating grants and capital construction grants. The table does not include grants paid to library boards, hospital boards, veterinary boards and conservation authorities, nor the value of services performed by the provincial governments on behalf of their municipalities; it is restricted to monetary grants.

The home-owners' subsidies in British Columbia (see Table 2, footnote 15) are not included in this table. They are considered as assistance to the home-owners; in municipal revenue compilations they form part of taxation revenue rather than contributions from the provincial government.

Shared-revenue contributions (item 1). These are specified portions of certain provincial revenues paid to local governments. They may be in the nature

of unconditional subsidies or they may be ear-marked as grants-in-aid of specified municipal projects. In the year under review there were no "strings-attached" to the shared-revenue payments.

Subsidies (item 2). These are unconditional grants to local governments not based on a share of specific provincial revenue.

Grants-in-aid and shared-cost contributions (items 5 to 25). These payments relate to services which are the responsibility of the receiving governments. They are classified in the main expenditure tables according to the nature of the local government expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and communications — Highways, roads and bridges". These grants-in-aid and shared-cost contributions are gross expenditures by the provinces, i.e., they include any amounts received from the Government of Canada and passed on to local governments.

Table 9 — Provincial Revenue from Liquor Operations

This table shows the calculation of liquor profits as shown in general revenue (Table 1, item 20). It also reconciles these totals with the profits reported by the liquor boards or commissions. Then the total provincial revenue derived from what may be described as "liquor control" is summarized.

It should be noted that item 1, "Gross sales", represents only sales by the liquor boards or commissions. In certain provinces beer and wine are also sold directly by breweries and wineries. See "Control and Sale of Alcoholic Beverages in Canada", Catalogue No. 63-202, published by this Division, for more detailed analysis of liquor transactions.

January 29, 1965.

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1963¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Taxes²	30,904	8,920	53,082	39,721
	Other governments:				
	Government of Canada:				
2	Statutory subsidies	20,156 ³	4,157 ⁴	12,632 ⁴	12,245 ⁴
3	Federal-Provincial Fiscal Arrangements Act, 1962 ²	13,919	3,227	23,295	16,838
4	Share of income tax on power utilities	171	52	487	40
5	Contributions ⁶	31,930	6,058	29,045	27,235
6	Totals, Government of Canada	66,176	13,494	65,459	56,358
7	Municipalities — Contributions ⁶	36	2	585	—
8	Totals, other governments	66,212	13,496	66,044	56,358
	Privileges, licences and permits:				
9	Liquor control and regulation	2,376	25	303	202
10	Motor vehicles	3,017	808	6,236	5,135
11	Natural resources	1,488	17	1,415	3,618
12	Other	611	134	693	632
13	Totals, privileges, licences and permits	7,492	984	8,647	9,587
14	Sales and services	2,166	984	3,219	2,743
15	Fines and penalties	412	62	327	272
	Interest, discount, premium and exchange: ⁷				
16	Interest	600	195	3,693	3,325
17	Profit on foreign exchange	1	—	—	—
18	Other	—	—	—	—
19	Totals, interest, discount, premium and exchange	601	195	3,693	3,325
	Government enterprises:				
20	Liquor profits	2,604	1,415	12,787	9,642
21	Other ⁶	—	—	28	—
22	Totals, government enterprises	2,604	1,415	12,815	9,642
23	Other revenue	30	12	264	73
24	Sub-totals	110,421	26,068	148,091	121,721
	Non-revenue and surplus receipts:				
25	Refunds of previous years' expenditure	71	4	17	37
26	Repayment of advances credited to revenue	7	21	—	—
27	Other	—	—	—	—
28	Totals, non-revenue and surplus receipts	78	25	17	37
29	Totals, gross general revenue	110,499	26,093	148,108	121,758
30	Population (000's) ⁹	470	106	746	607
31	Gross general revenue per capita (\$)	235	246	199	201

¹ Provincial figures have been adjusted for purposes of interprovincial comparability and are not comparable with budgetary revenue totals as appearing in provincial government Public Accounts. See Introduction, and Table 5.

² See Table 3 for breakdown.

³ Consists of Atlantic Provinces Adjustment Grant 10,500, additional subsidy 8,000 and annual statutory subsidies 1,656.

⁴ Includes Atlantic Provinces Adjustment Grant: P.E.I. 3,500; N.S. 10,500; N.B. 10,500.

⁵ Federal tax abstention grant.

⁶ See Table 7 for a breakdown of the functions of expenditure towards which the contributions were made.

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1962¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
596,791	856,751	76,660	107,047	89,452	227,215	2,086,543	727	301	2,087,571	1
3,963	4,624	2,089	2,115	2,816	1,673	66,470	—	—	66,470	2
77,859	-177	18,712	28,380	14,218	2,502	198,773	1,335 ⁵	2,141 ⁵	202,249	3
4,559	968	47	30	2,763	1,090	10,207	—	—	10,207	4
216,867	314,035	34,243	37,606	64,718	78,155	839,892	1,615	1,217	842,724	5
303,248	319,450	55,091	68,131	84,515	83,420	1,115,342	2,950	3,358	1,121,650	6
3,470	1,091	353	430	7,167	884	14,018	—	—	14,018	7
306,718	320,541	55,444	68,561	91,682	84,304	1,129,360	2,950	3,358	1,135,668	8
18,845	26,465	2,968	96	1,122	571	52,973	11	78	53,062	9
46,349	71,862	8,092	8,496	15,443	21,116	186,554	207	68	186,829	10
35,627	43,468	4,670	28,025	129,922	67,220	315,470	29	53	315,552	11
12,827	9,411	2,126	1,574	2,692	3,107	33,807	102	21	33,930	12
113,648	151,206	17,856	38,191	149,179	92,014	588,804	349	220	589,373	13
18,238	22,923	3,025	7,316	9,833	10,223	80,670	53	26	80,749	14
1,636	2,653	456	805	2,009	775	9,407	24	21	9,452	15
6,929	27,179	14,212	24,809	15,865	2,137	98,944	26	—	98,970	16
—	1	—	—	—	—	2	—	—	2	17
—	198	—	179	—	—	377	—	—	377	18
6,929	27,378	14,212	24,988	15,865	2,137	99,323	26	—	99,349	19
43,269	63,177	12,391	14,406	24,535	30,911	215,137	921	758	216,816	20
2,816	—	—	4,254	1,220	—	8,318	—	—	8,318	21
46,085	63,177	12,391	18,660	25,755	30,911	223,455	921	758	223,134	22
2,629	569	27	240	86	358	4,288	9	2	4,299	23
1,092,674	1,445,198	180,071	265,808	383,861	447,937	4,221,850	5,059	4,686	4,231,595	24
2,567	477	335	64	766	56	4,394	5	41	4,440	25
—	—	94	112	3	117	354	—	—	354	26
—	—	—	94	—	—	94	—	—	94	27
2,567	477	429	270	769	173	4,842	5	41	4,888	28
1,095,241	1,445,675	180,500	266,078	384,630	448,110	4,226,692	5,064	4,727	4,236,483	29
5,366	6,342	935	930	1,370	1,659	18,531	15	24	18,570	30
204	228	193	286	281	270	228	338	197	228	31

¹ Excludes net sinking fund earnings as follows: Nfld. 836; P.E.I. 201; N.S. 3,094; N.B. 3,031; Que. 5,777; Ont. 2,411; Man. 2,351 (reserve for debt retirement); Sask. 265; Alta. nil; B.C. 2,825.

⁵ N.S. — Surplus — Keltic Lodge; Que. — Contributions from Hydro-Electric Commission; Sask. — Profits of various crown corporations; Alta. — Treasury Branches net profit.

⁹ Population at June 1, 1962 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1963¹

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative ²	5,387	905	5,150	3,556
2	Legislative	521	155	359	492
3	Research, planning and statistics	—	—	9	40
4	Totals, general government	5,908	1,060	5,518	4,088
Protection of persons and property:					
5	Law enforcement.....	476	90	610	679
Corrections:					
6	Juvenile delinquents	129	13	441	493
7	Other offenders	434	87	21	263
8	Police protection	1,830	148	823	617
9	Other	843	165	1,561	989
10	Totals, protection of persons and property	3,712	503	3,456	3,041
Transportation and communications:					
11	Airways	—	—	—	—
12	Highways, roads and bridges	22,646	9,224	29,749	30,923
13	Railways	—	—	—	—
14	Telephone, telegraph and wireless	—	—	30	—
15	Waterways	—	9	512	573
16	Other	20	6	18	—
17	Totals, transportation and communications	22,666	9,239	30,309	31,496
Health and social welfare:					
Health:					
18	General health.....	256	102	269	372
19	Public health.....	1,485	569	3,120	2,775
20	Medical, dental and allied services	1,979	136	259	283
21	Hospital care	25,549	4,948	34,152	31,766
22	Totals, health	29,269	5,755	37,800	35,196
Social welfare:					
23	Aid to aged persons	4,219	1,289	4,134	4,343
24	Aid to blind persons	352	63	614	558
25	Aid to unemployed and unemployables ³	12,498	834	6,825	4,101
26	Mothers' allowances	—	142	—	1,343
27	Child welfare	532	178	902	477
28	Labour	77	7	427	359
29	Other social welfare	1,125	47	142	372
30	Totals, social welfare	18,803	2,560	13,044	11,553
31	Totals, health and social welfare	48,072	8,315	50,844	46,749
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries	259	38	522	221
33	Parks, beaches and other recreational areas	10	190	163	135
34	Physical culture	11	46	420	56
35	Other	3	6	94	12
36	Totals, recreational and cultural services	283	280	1,199	424
Education:					
37	Schools operated by local authorities	18,090 ⁶	3,297	19,414	11,549
38	Universities, colleges, and other schools	21,349	2,291	10,174	8,251
39	Education of the handicapped	226	20	242	188
40	Superannuation and pensions	— 47 ⁹	2	2,027	266
41	Other	681	158	951	302
42	Totals, education	40,299	5,768	32,808	20,556

See footnotes at end of table.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1963¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
40,832	36,245	3,564	6,368	8,167	16,713	126,887	428	143	127,458	1
5,878	1,587	835	578	451	802	11,658	31	25	11,714	2
178	1,294	—	1,096	94	151	2,862	—	—	2,862	3
46,888	39,126	4,399	8,042	8,712	17,666	141,407	459	168	142,034	4
15,686	6,345	1,467	1,696	3,007	2,615	32,671	332	107	33,110	5
728	4,854	633	129	1,589	1,485	10,494	—	—	10,494	6
5,601	15,715	1,357	1,485	2,926	6,028	33,917	—	77	33,994	7
11,298	15,091	1,007	1,188	1,882	2,312	36,196	—	394	36,590	8
11,911	17,845	2,066	2,914	6,658	3,709	48,661	18	86	48,765	9
45,224	59,850	6,530	7,412	16,062	16,149	161,939	350	664	162,953	10
493	—	—	20	—	—	513	—	4	517	11
178,445	261,098	29,535	30,219	59,113	94,682	745,634	396	214	746,244	12
—	—	162	—	—	—	162	—	—	162	13
—	—	—	438	—	—	468	—	—	468	14
1,419	20	41	363	392	1,757	5,086	1	—	5,087	15
13	—	—	—	—	—	57	—	—	57	16
180,370	261,118	29,738	31,040	59,505	96,439	751,920	397	218	752,535	17
2,993	4,703	882	610	1,357	1,440	12,984	82	32	13,098	18
18,975	14,201	3,787	5,969	3,707	7,269	61,857	247	415	62,519	19
2,345	2,821	573	6,246	2,644	5,044	22,330	2	6	22,338	20
250,295	358,489	47,835	57,242	72,668	80,948	963,892	736	1,215	965,843	21
274,608	380,214	53,077	70,067	80,376	94,701	1,061,063	1,067	1,668	1,063,798	22
40,062	26,086	4,673	7,897	12,366	17,253	122,322	135	109	122,566	23
2,363	1,523	338	456	405	611	7,283	3	31	7,317	24
75,495	39,327	11,568	10,878	15,271	26,665	203,462	111	138	203,711	25
20,743	12,870	4	—	1,407	4	36,505	—	—	36,505	26
32,422	6,632	2,021	1,564	2,923	3,858	51,509	89	59	51,657	27
3,926	2,022	333	277	462	475	8,365	1	—	8,366	28
9,558	3,420	1,766	3,198	2,301	2,089	24,018	88	14	24,120	29
184,569	91,880	20,699	24,270	35,135	50,951	453,464	427	351	454,242	30
459,177	472,094	73,776	94,337	115,511	145,652	1,514,527	1,494	2,019	1,518,040	31
1,425	2,413	87	509	10	574	6,058	29	2	6,089	32
506	8,322	1,069	1,637	2,246	2,246	16,524	53	41	16,618	33
250	196	55	154	—	192	1,380	8	9	1,397	34
2,323	1,204	9	2,160	1,091 ⁵	200	7,102	58	16	7,176	35
4,504	12,135	1,220	4,460	3,347	3,212	31,064	148	68	31,280	36
175,851	378,480	28,368	35,917	86,679	67,051	824,696	3,089 ⁷	1,739 ⁸	829,524	37
95,811	80,603	11,761	13,087	36,288	20,491	300,106	—	—	300,106	38
5	6,782	118	423	728	552	9,284	—	—	9,284	39
69	19,006	524	1,095	1	3,658	26,601	—	—	26,601	40
25,109	2,938	950	1,294	947	1,446	34,776	4	11	34,791	41
296,845	487,809	41,721	51,816	124,643	93,198	1,195,463	3,093	1,750	1,200,306	42

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1963 - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Natural resources and primary industries:				
43	Fish and game.....	1,692	81	472	462
44	Forests	1,071	160	1,837	3,323
45	Lands: Settlement and agriculture.....	699	874	1,557	1,648
46	Minerals and mines	147	2	1,017	173
47	Water resources	—	—	62	37
48	Other	88	63	139	407
49	Totals, natural resources and primary industries....	3,697	1,180	5,084	6,050
50	Trade and industrial development	472	244	1,007	890
51	Local government planning and development	340	26	153	377
	Debt charges:				
52	Commission on bond or debenture sales and other management charges	193	1	15	100
53	Discount (or amount amortized) on provincial bond sales	110	52	749	376
54	Interest	6,144	1,992	14,159	11,546
55	Loss on foreign exchange.....	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—
57	Totals, debt charges exclusive of debt retirement¹⁰	6,447	2,045	14,923	12,022
58	Unconditional grants to local governments¹¹	1,765	470	1,329	6,155
59	Contributions to government enterprises¹²	1,200	—	286	—
	Other expenditure:				
60	Civil defence	47	24	347	166
61	Housing	36	16	54	—
62	Winter works projects in municipalities	292	151	80	—
63	Other	—	105 ¹³	54	60
64	Totals, other expenditure	375	296	535	226
65	Sub-totals	135,236	29,426	147,451	132,074
	Non-expense and surplus payments:				
66	Advances charged to current account	—	12	32	350
67	Refunds of previous years' revenue	—	—	8	—
68	Other	—	—	9	167
69	Totals, non-expense and surplus payments	—	12	49	517
70	Totals, gross general expenditure exclusive of debt retirement¹⁰	135,236	29,438	147,500	132,591
71	Population (000's) ¹⁸	470	106	746	607
72	Gross general expenditure exclusive of debt retirement per capita (\$)	288	278	198	218

¹ Not comparable with budgetary revenue totals as appearing in provincial government Public Accounts. See further explanation in Introduction to this report.

² Includes expenditures on public buildings serving a number of functions.

³ Includes expenditures on permanent total disability pensions.

⁴ Replaced by "Social Assistance" which is included in item 25.

⁵ Includes expenditures re provincial auditoriums at Edmonton and Calgary 608.

⁶ Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

⁷ Consists of expenditures on public schools operated by the Territorial Government.

⁸ Includes 924 paid to federal government day schools for pupils other than Indians and Eskimos; 151 grants to local school districts; and 211 paid to denominational and private schools.

⁹ Excess of teachers' pension contributions over payments of pensions, etc., to teachers.

¹⁰ For data on debt retirement see Table 6, item 14.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1963 -- Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
10,066	3,291	533	344	887	1,283	19,111	18	120	19,249	43
15,986	19,461	1,409	1,243	7,283	17,385	69,158	4	—	69,162	44
37,222	10,322	5,256	8,635	6,968	4,637	77,818	—	—	77,818	45
2,436	3,019	550	1,432	4,595	3,322	16,693	12	—	16,705	46
1,924	7,221	1,381	1,003	1,122	601	13,351	6	—	13,357	47
3,758	2,233	5,551	2,155	509	508	15,411	—	—	15,411	48
71,392	45,547	14,680	14,812	21,364	27,736	211,542	40	120	211,702	49
5,410	4,998	1,204	3,567	582	1,345	19,719	29	12	19,760	50
802	2,878	384	1,203	1,500	490	8,153	289	26	8,468	51
71	270	458	152	129	—	1,389	—	—	1,389	52
1,059	3,604	1,293	607	—	—	7,850	—	—	7,850	53
35,902	81,654	15,904	23,012	524	553	191,390	99	—	191,489	54
—	406	87	—	—	—	493	—	—	493	55
415	—	—	—	—	446	861	—	—	861	56
37,447	85,934	17,742	23,771	653	999	201,983	99	—	202,082	57
250	34,302	3,613	12	16,629	12,859	77,384	149	93	77,626	58
—	921	—	—	—	3,198	5,605	—	—	5,605	59
859	1,697	299	119	608	804	4,970	—	—	4,970	60
7,472	275	—	10	—	1,258	9,121	—	—	9,121	61
18,671	8,186	811	2,610	3,582	4,999	39,382	—	30	39,412	62
1,029 ¹⁴	39	86	251	4	15,172 ¹⁵	16,800	—	—	16,800	63
28,031	10,197	1,196	2,990	4,194	22,233	70,273	—	30	70,303	64
1,176,340	1,516,909	196,203	243,462	372,702	441,176	4,390,979	6,547	5,168	4,402,694	65
—	—	91	—	2	— 126	361	—	—	361	66
—	5,499 ¹⁶	70	94	272	—	5,943	—	—	5,943	67
6,265 ¹⁷	401	—	231	—	—	7,073	28	—	7,101	68
6,265	5,900	161	325	274	— 126	13,377	28	—	13,405	69
1,182,605	1,522,809	196,364	243,787	372,976	441,050	4,404,356	6,575	5,168	4,416,099	70
5,366	6,342	935	930	1,370	1,659	18,531	15	24	18,570	71
220	240	210	262	272	266	238	438	215	238	72

¹¹ See Table 8, for a breakdown of all amounts paid to local governments.

¹² Consists of: Nfld.—Northern Labrador Affairs (net) 122, Power Commission re rural electrification 1,078; N.S.—Power Commission re rural electrification and investigation; Ont.—Hydro Electric Power Commission bonus re rural lines; B.C.—Toll Highways and Bridges Authority 3,048, Power Commission 150.

¹³ Includes rural electrification 100.

¹⁴ Includes rural electrification bureau 646.

¹⁵ Includes home-owners' subsidy 15,159.

¹⁶ Repayment to the Government of Canada under the 1952 Tax Rental Agreement.

¹⁷ Transfer to reserve for doubtful accounts.

¹⁸ Population at June 1, 1962, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1963¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
	Taxes:				
	Corporations:				
1	Tax on premium income of insurance companies	357	105	958	731
2	Other	—	—	—	—
	Income:				
3	Corporations ²	4,782	1,475	7,318	5,841
4	Individuals ³	3,056	506	6,611	4,742
5	Property	—	—	97	367
	Sales: ⁵				
6	Alcoholic beverages	6	436	6	6
7	Amusements and admissions	79	62	360	278
8	Motor fuel and fuel oil	7,576	2,740	19,813	15,958
9	Tobacco	6	360	6	2,044
10	General	14,723	2,155	17,455	9,663
11	Other commodities and services ⁷	—	—	370	—
12	Succession duties	—	—	4 ⁴	4
13	Hospital insurance premiums	—	1,079	6	—
14	Other ⁹	331	2	96	93
15	Totals, taxes	30,904	8,920	53,082	39,721
	Government of Canada:				
16	Statutory subsidies	1,656	657	2,132	1,745
	Federal-Provincial Fiscal Arrangements Act 1962:				
17	Share of federal estate tax	318	50	2,323	903
18	Equalization (including stabilization)	13,329	2,952	18,187	15,272
19	Atlantic provinces adjustment grants	10,500	3,500	10,500	10,500
20	Newfoundland additional grant	8,000	—	—	—
	Federal-Provincial Tax-sharing Arrangements Act 1956, adjustments:				
21	Tax rental agreements	84	355	1,443	421
22	Tax equalization	188	122	1,342	242
23	Revenue stabilization	—	-252	—	—
24	Share of income tax on power utilities	171	52	487	40
25	Totals, Government of Canada (items 16 to 24)	34,246	7,436	36,414	29,123
	Privileges, licences, and permits:				
26	Liquor control and regulation	2,376	25	303	202
27	Motor vehicles	3,017	808	6,236	5,135
28	Natural resources	1,488	17	1,415	3,618
29	Other	611	134	693	632
30	Totals, privileges, licences, and permits	7,492	984	8,647	9,587
31	Sales and services	365	346	2,222	1,666
32	Fines and penalties¹¹	412	62	327	272
	Government enterprises:				
33	Liquor profits	2,604	1,415	12,787	9,642
34	Other ¹²	—	—	28	—
35	Totals, government enterprises	2,604	1,415	12,815	9,642
36	Other revenue	30	12	264	73
37	Sub-totals	76,053	19,175	113,771	90,084
	Non-revenue and surplus receipts:				
38	Refunds of previous years' expenditure	71	4	17	37
39	Repayment of advances credited to revenue	7	21	—	—
40	Other	—	—	—	—
41	Totals, non-revenue and surplus receipts	78	25	17	37
42	Totals, net general revenue	76,131	19,200	113,788	90,121
43	Population ('000's) ¹³	470	106	746	607
44	Net general revenue per capita (\$)	162	181	153	148

¹ Provincial figures have been adjusted for purposes of interprovincial comparability and are not comparable with budgetary revenue totals as appearing in provincial government Public Accounts. See Introduction and Table 5 for explanation of difference between this table and Table 1.

² Collected by the federal government for all provinces except Quebec and Ontario.

³ Collected by the federal government for all provinces except Quebec.

⁴ Collection of arrears.

⁵ Commissions on tax collections allowed to gasoline agents have been added back to motor fuel and fuel oil tax revenue and to general government expenditure as follows: Nfld. (shown gross in Public Accounts); P.E.I. 28; N.S. 104; N.B. 88; Que. 1,954; Ont. 1,621; Man. 288; Sask. 414; Alta. 916; B.C. 499. Commissions on general and other sales tax collections have also been added back as follows: Nfld. (shown gross in Public Accounts); P.E.I. 82; N.S. 464; N.B. 440; Que. 5,934; Ont. 4,002; Man. 4; Sask. 1,000; Alta. 3; B.C. 3,057.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1963¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
10,581	12,747	1,311	938	2,251	3,047	33,026	—	—	33,026	1
19,146	3,869	—	—	—	—	23,015	—	—	23,015	2
119,711	169,118	16,810	10,842	25,922	33,521	395,340	—	—	395,340	3
98,318	152,021	20,380	14,292	24,000	35,995	359,921	—	—	359,921	4
—	1,673	—	13 ⁴	—	6,558	8,708	278	15	9,001	5
—	—	—	6	—	6	436	84	—	520	6
8,954	11,497	761	105	921	2,361	25,378	21	—	25,399	7
120,550	182,960	23,620	27,962	36,311	45,549	483,039	344	286	483,669	8
25,954	—	—	6	—	6	28,358	—	—	28,358	9
153,088	179,339	—	39,237	—	99,944	515,604	—	—	515,604	10
10,806	—	—	—	—	—	11,176	—	—	11,176	11
27,842	44,149	1	12 ⁴	2 ⁴	—	72,014	—	—	72,014	12
—	91,925	13,038	13,383 ⁸	—	—	119,425	—	—	119,425	13
1,841	7,453	739	263	45	240	11,103	—	—	11,103	14
596,791	856,751	76,660	107,047	89,452	227,215	2,086,543	727	301	2,087,571	15
3,963	4,624	2,089	2,115	2,816	1,673	23,470	—	—	23,470	16
—	—	2,419	942	2,353	7,320	16,628	—	—	16,628	17
66,392	—	12,250	23,284	6,956	—	158,622	1,335 ¹⁰	2,141 ¹⁰	162,098	18
—	—	—	—	—	—	35,000	—	—	35,000	19
—	—	—	—	—	—	8,000	—	—	8,000	20
—	-177	1,081	-208	3,758	2,331	9,088	—	—	9,088	21
11,467	—	2,962	4,362	1,151	-3,710	18,126	—	—	18,126	22
—	—	—	—	—	-3,439	-3,691	—	—	-3,691	23
4,559	968	47	30	2,763	1,090	10,207	—	—	10,207	24
86,381	5,415	20,848	30,525	19,797	5,265	275,450	1,335 ¹⁰	2,141 ¹⁰	278,926	25
18,845	26,465	2,968	96	1,122	571	52,973	11	78	53,062	26
46,349	71,862	8,092	8,496	15,443	21,116	186,554	207	68	186,829	27
35,627	43,468	4,670	28,025	129,922	67,220	315,470	29	53	315,552	28
12,827	9,411	2,126	1,574	2,624	3,107	33,739	102	21	33,862	29
113,648	151,206	17,856	38,191	149,111	92,014	588,736	349	220	589,305	30
14,852	15,062	1,948	5,548	6,938	7,216	56,163	53	26	56,242	31
1,636	2,653	456	805	2,009	775	9,407	24	21	9,452	32
43,269	63,177	12,391	14,406	24,535	30,911	215,137	921	758	216,816	33
2,816	—	—	4,254	1,220	—	8,318	—	—	8,318	34
46,085	63,177	12,391	18,660	25,755	30,911	223,455	921	758	225,134	35
2,629	569	27	240	86	358	4,288	9	2	4,299	36
862,022	1,094,833	130,186	201,016	293,148	363,754	3,244,042	3,418	3,469	3,250,929	37
2,567	477	335	61	766	56	4,391	5	41	4,437	38
—	—	94	112	3	117	354	—	—	354	39
—	—	—	94	—	—	94	—	—	94	40
2,567	477	429	267	769	173	4,839	5	41	4,885	41
864,589	1,095,310	130,615	201,283	293,917	363,927	3,248,881	3,423	3,510	3,255,814	42
5,366	6,342	935	930	1,370	1,659	18,531	15	24	18,570	43
161	173	140	216	215	219	175	228	146	175	44

⁶ Taxed under the general sales tax, item 10.

⁷ N.S. — Long Distance Telephone Tax; Que. — Hospital Tax on meals.

⁸ Includes 1,329 premiums for medical care insurance.

⁹ For breakdown see Explanatory Comment to Table 3.

¹⁰ Federal tax abatement grant.

¹¹ Includes liquor fines. See Table 9, item 15.

¹² For breakdown see Table 1, footnote 8.

¹³ Population at June 1, 1962 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1963¹

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative ²	5,387	905	5,150	3,556
2	Legislative	521	155	359	492
3	Research, planning and statistics	—	—	9	40
4	Totals, general government	5,908	1,060	5,518	4,088
Protection of persons and property:					
5	Law enforcement	476	90	610	679
Corrections:					
6	Juvenile delinquents	126	13	374	470
7	Other	428	87	21	255
8	Police protection	1,830	148	823	617
9	Other	829	165	1,561	989
10	Totals, protection of persons and property	3,689	503	3,389	3,010
Transportation and communications:					
11	Airways	—	—	—	—
12	Highways, roads and bridges	20,730	7,803	27,420	28,326
13	Railways	—	—	—	—
14	Telephone, telegraph and wireless	—	—	30	—
15	Waterways	—	9	512	573
16	Other	20	6	18	—
17	Totals, transportation and communications	20,750	7,818	27,980	28,899
Health and social welfare:					
Health:					
18	General health	163	76	123	316
19	Public health	725	184	1,934	1,702
20	Medical, dental and allied services	1,922	125	196	201
21	Hospital care	15,975	3,198	19,190	17,520
22	Totals, health	18,785	3,583	21,443	19,739
Social welfare:					
23	Aid to aged persons	2,095	716	2,172	2,273
24	Aid to blind persons	105	16	153	148
25	Aid to unemployed and unemployables ³	7,770	262	4,116	1,651
26	Mothers' allowances	—	142	—	1,343
27	Child welfare	523	178	902	465
28	Labour	77	7	403	359
29	Other social welfare	1,103	44	142	320
30	Totals, social welfare	11,673	1,365	7,888	6,559
31	Totals, health and social welfare	30,458	4,948	29,331	26,298
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries	259	38	522	221
33	Parks, beaches and other recreational areas	10	182	129	103
34	Physical culture	— 15	16	420	46
35	Other	3	6	94	12
36	Totals, recreational and cultural services	257	242	1,165	382
Education:					
37	Schools operated by local authorities	18,090 ⁵	3,297	19,414	11,419
38	Universities, colleges and other schools	7,831	781	4,495	4,025
39	Education of the handicapped	226	20	242	188
40	Superannuation and pensions	— 47 ⁶	2	2,027	266
41	Other	681	157	949	302
42	Totals, education	26,781	4,257	27,127	16,200

See footnotes at end of table.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1963¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
40,832	36,244	3,564	6,368	8,167	16,713	126,886	428	143	127,457	1
5,878	1,587	835	578	451	802	11,658	31	25	11,714	2
178	1,294	—	1,096	94	151	2,862	—	—	2,862	3
46,888	39,125	4,399	8,042	8,712	17,666	141,406	459	168	142,033	4
15,686	6,345	1,467	1,696	3,007	2,614	32,670	332	107	33,109	5
728	4,564	626	124	1,471	1,480	9,976	—	—	9,976	6
5,601	12,115	1,335	1,455	2,656	5,862	29,815	—	77	29,892	7
11,298	15,091	1,007	1,188	1,882	2,312	36,196	—	394	36,590	8
11,911	17,845	2,066	2,914	6,658	3,709	48,647	18	58	48,723	9
45,224	55,960	6,501	7,377	15,674	15,977	157,304	350	636	158,290	10
493	—	—	20	—	—	513	—	4	517	11
167,077	253,364	28,363	29,270	57,580	84,136	704,069	396	214	704,679	12
—	—	162	—	—	—	162	—	—	162	13
—	—	—	438	—	—	468	—	—	468	14
1,419	20	41	363	392	1,672	5,001	1	—	5,002	15
13	—	—	—	—	—	57	—	—	57	16
169,002	253,384	28,566	30,091	57,972	85,808	710,270	397	218	710,885	17
1,925	3,738	584	415	1,107	1,217	9,664	78	25	9,767	18
11,805	6,477	2,121	3,978	1,541	4,321	34,788	210	346	35,344	19
1,689	2,609	573	6,122	2,533	5,044	21,014	2	6	21,022	20
145,283	235,112	29,848	37,534	37,202	47,561	588,423	265	308	588,996	21
160,702	247,936	33,126	48,049	42,383	58,143	653,889	555	685	655,129	22
22,014	13,806	2,651	5,352	9,859	13,638	74,576	119	55	74,750	23
658	523	124	215	138	291	2,371	1	8	2,380	24
37,796	17,769	6,676	5,198	8,463	9,943	99,644	63	102	99,809	25
20,743	12,870	—	—	1,407	—	36,505	—	—	36,505	26
28,140	6,467	2,021	1,346	2,923	3,469	46,434	42	58	46,534	27
3,792	2,022	333	277	462	475	8,207	1	—	8,208	28
9,545	3,296	1,525	3,152	2,284	1,965	23,376	81	14	23,471	29
122,688	56,753	13,330	15,540	25,536	29,781	291,113	307	237	291,657	30
283,390	304,689	46,456	63,589	67,919	87,924	945,002	862	922	946,786	31
1,425	2,413	87	509	10	574	6,058	29	2	6,089	32
506	7,802	944	1,515	2,081	1,964	15,236	26	33	15,295	33
250	154	18	135	—	192	1,216	—	2	1,218	34
2,323	1,204	9	2,160	1,091 ⁴	200	7,102	57	11	7,170	35
4,504	11,573	1,058	4,319	3,182	2,930	29,612	112	48	29,772	36
175,832	263,030	27,958	34,815	86,679	65,120	705,654	2,171 ⁶	1,683 ⁷	709,508	37
78,336	64,284	8,988	9,972	15,538	16,454	210,704	—	—	210,704	38
5	6,660	118	307	706	536	9,008	—	—	9,008	39
69	19,006	524	1,095	1	3,658	26,601	—	—	26,601	40
22,507	2,834	943	1,294	905	1,368	31,940	4	11	31,955	41
276,749	355,814	38,531	47,483	103,829	87,136	983,907	2,175	1,694	987,776	42

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1963¹ - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
43	Natural resources and primary industries:				
44	Fish and game	1,553	76	304	332
45	Forests	919	120	1,457	2,911
46	Lands: Settlement and agriculture	671	693	1,456	1,496
47	Minerals and mines	147	2	1,017	173
48	Water resources	—	—	62	37
48	Other	88	63	124	407
49	Totals, natural resources and primary industries	3,378	954	4,420	5,356
50	Trade and industrial development	472	244	1,007	887
51	Local government planning and development	340	26	153	377
52	Debt charges: ⁹				
53	Commission on bond or debenture sales and other management charges	193	1	15	100
54	Discount (or amount amortized) on provincial bond sales	110	52	749	376
55	Interest	5,543	1,797	10,466	8,221
56	Loss on foreign exchange	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—
57	Totals, debt charges exclusive of debt retirement¹⁰	5,846	1,850	11,230	8,697
58	Unconditional grants to local governments¹¹	1,765	470	1,329	6,155
59	Contributions to government enterprises¹²	1,200	—	286	—
60	Other expenditure:				
61	Civil defence	16	7	53	28
62	Housing	36	10	54	—
63	Winter works projects in municipalities	—	39	35	—
63	Other ¹³	-28 ¹⁴	105	54	60
64	Totals, other expenditure	24	161	196	88
65	Sub-totals	100,868	22,533	113,131	100,437
66	Non-expense and surplus payments:				
67	Advances charged to revenue	—	12	32	350
68	Refunds of previous years' revenue	—	—	8	—
68	Other	—	—	9	167
69	Totals, non-expense and surplus payments	—	12	49	517
70	Totals, net general expenditure exclusive of debt retirement¹⁰	100,868	22,545	113,180	100,954
71	Population (000's)¹⁷	470	106	746	607
72	Net general expenditure exclusive of debt retirement per capita (\$)	215	213	152	166

¹ Not comparable with budgetary revenue totals as appearing in provincial government Public Accounts. See further explanation in Introduction to this report.

² Includes expenditure on public buildings serving a number of functions.

³ Includes expenditures on permanent total disability pensions.

⁴ See Table 2, footnote 5.

⁵ Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

⁶ Consists of public schools operated by the Territorial Government.

⁷ See Table 2, footnote 8.

⁸ Excess of teachers' pension contributions over payments of pensions, etc., to teachers.

⁹ Negative amounts indicate excess of revenue over expenditure.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1963¹ - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
9,967	3,173	491	344	887	1,283	18,410	18	120	18,548	43
14,224	17,917	982	885	6,674	15,580	61,669	4	—	61,673	44
34,824	10,000	4,829	7,371	6,589	4,475	72,404	—	—	72,404	45
2,436	1,628	550	1,432	4,570	2,208	14,163	12	—	14,175	46
1,924	6,067	1,381	1,003	1,122	601	12,197	6	—	12,203	47
3,751	2,233	3,581	2,081	509	348	13,185	—	—	13,185	48
67,126	41,018	11,814	13,116	20,351	24,495	192,028	40	120	192,188	49
5,382	4,973	1,204	3,542	582	1,345	19,638	29	12	19,679	50
802	2,878	384	1,203	1,500	490	8,153	260	26	8,439	51
71	270	458	—	129	—	1,237	—	—	1,237	52
1,059	3,604	1,293	—	—	—	7,243	—	—	7,243	53
28,973	54,277	1,692	- 1,217	- 15,341	- 1,584	92,827	73	—	92,900	54
—	405	87	—	—	—	492	—	—	492	55
415	—	—	—	—	446	861	—	—	861	56
30,518	58,556	3,530	- 1,217	- 15,212	- 1,138	102,660	73	—	102,733	57
250	34,302	3,613	12	16,629	12,859	77,384	149	93	77,626	58
—	921	—	—	—	3,198	5,605	—	—	5,605	59
189	372	59	59	217	236	1,236	—	—	1,236	60
7,472	275	—	10	—	1,258	9,115	—	—	9,115	61
7,163	2,665	117	790	630	1,637	13,076	—	14	13,090	62
1,029	39	86	251	4	15,172	16,772	—	—	16,772	63
15,853	3,351	262	1,110	851	18,303	40,199	—	14	40,213	64
945,688	1,166,544	146,318	178,667	281,989	356,993	3,413,168	4,906	3,951	3,422,025	65
—	—	91	—	2	- 126	361	—	—	361	66
—	5,499 ¹⁵	70	94	272	—	5,943	—	—	5,943	67
6,265 ¹⁶	401	—	231	—	—	7,073	28	—	7,101	68
6,265	5,900	161	325	274	- 126	13,377	28	—	13,405	69
951,953	1,172,444	146,479	178,992	282,263	356,867	3,426,545	4,934	3,951	3,435,430	70
5,366	6,342	935	930	1,370	1,659	18,531	15	24	18,570	71
177	185	157	192	206	215	185	329	165	185	72

¹⁰ For data on debt retirement see Table 6, item 14.

¹¹ See Table 8, for a breakdown of all amounts paid to local governments.

¹² See Table 2, footnote 12.

¹³ See footnotes against provincial amounts under this heading in Table 2, item 63.

¹⁴ Recovery from federal government applicable to 1961-62 expenditure.

¹⁵ Represents repayment to the Government of Canada under the 1952 Tax Rental agreement.

¹⁶ Transfer to reserve for doubtful accounts.

¹⁷ Population at June 1, 1962 as estimated by the Census Division, Dominion Bureau of Statistics.

**TABLE 5. Reconciliation of General Revenue with Provincial Accounts for Fiscal Year
Ended March 31, 1963**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary revenue per public accounts	95,450	22,228	111,221	111,523
	To arrive at "gross general revenue"				
	Add:				
2	Revenue of administrative or special funds ¹	10,163	3,172	492	519
3	Capital account revenue	22,935	2,926	—	—
4	Revenue deducted from ordinary expenditure in public accounts	292	—	25,588	3,331
5	Revenue deducted from capital expenditure in public accounts	—	—	6,952	6,093
6	Expenditure deducted from revenue in public accounts	484	120	641	528
7	Unremitted revenue from liquor operations	—	—	668	—
8	Adjustment under Federal Provincial Fiscal Arrangements Act	—	—	2,785	27
9	Liquor board revenue other than from liquor sales	—	—	207	—
10	Total additions	33,874	6,218	37,333	10,498
	Deduct:				
11	Refunds of current year's expenditure included in revenue in public accounts	232	1,685	65	64
12	Refunds of current year's revenue included in expenditure in public accounts	—	112	—	—
13	Sinking fund earnings included in revenue in public accounts	—	—	—	—
14	Revenue of working capital funds to be offset against expenditure	293	—	203	144
15	Profits of working capital funds taken into revenue in public accounts	—	—	—	—
16	Offsets to adjust contributions to and from government enterprises to a "net" basis	410	—	—	—
17	Employees' contributions to superannuation plan taken into revenue in public accounts	349	—	—	—
18	To deduct amount turned over by liquor board in excess of profits on sales	—	—	—	—
19	Adjustment under Federal Provincial Fiscal Arrangements Act	9	—	—	5
20	Non revenue items—loans and repayments	—	—	—	—
21	Non revenue items included in capital account	—	97	—	—
22	Collection of pre-Union assets	31	—	—	—
23	Previous years surplus included in revenue	—	—	—	—
	Interfund eliminations:				
24	Special fund expenditure included in provincial ordinary revenue	17,253	—	—	—
25	Special fund expenditure included in revenue of other special fund	—	—	—	—
26	Provincial ordinary expenditure included in special fund revenue	191	459	178	50
27	Provincial ordinary expenditure included in capital revenue	—	—	—	—
28	Intervote transfer	57	—	—	—
29	Total deductions	18,825	2,353	446	263
30	Gross general revenue (Table 1, item 29)	110,499	26,093	148,108	121,758
	To arrive at "net general revenue"				
	Deduct:				
31	Interest, discount, premium and exchange	601	195	3,693	3,325
32	Grants-in-aid and shared-cost contributions	31,966	6,060	29,630	27,235
33	Institutional revenue	1,801	638	997	1,077
34	Net general revenue (Table 3, item 42)	76,131	19,200	113,788	90,121

¹ See text page 15 for a complete listing of the administrative or special funds included in these statistics.

TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1963

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
851,413	993,612	130,076	195,453	381,070	361,911	6,888	5,829	1
2,678	267,149	42,597	30,429	1,866	1,728	—	—	2
151	2,913	206,214	—	69,693	—	—	1,181	3
216,216	195,813	20,873	53,925	—	85,338	—	—	4
18,106	31,667	—	2,953	—	—	—	—	5
7,050	5,623	292	1,414	919	3,556	28	—	6
—	—	13	—	—	253	—	—	7
4,854	—	—	—	—	200	—	—	8
—	2,322	—	—	2,224	—	—	—	9
249,055	505,487	269,989	88,721	74,702	91,075	28	1,181	10
—	1,465	375	546	3,696	—	1,716	39	11
59	—	—	—	—	—	—	—	12
5,164	2,455	—	—	—	—	—	—	13
—	—	—	—	—	—	136	—	14
—	—	1	121	416	—	—	—	15
—	—	—	—	3,103	—	—	—	16
—	—	—	677	3,393	—	—	—	17
—	—	—	279	—	—	—	1,119	18
—	—	—	—	—	4,818	—	—	19
—	—	—	—	—	—	—	1,125	20
—	—	200,401	—	59,498	—	—	—	21
—	—	—	—	—	—	—	—	22
—	—	8,404	—	—	—	—	—	23
—	868	—	554	36	—	—	—	24
—	—	—	—	—	—	—	—	25
4	48,636	10,384	15,919	—	58	—	—	26
—	—	—	—	—	—	—	—	27
—	—	—	—	1,000	—	—	—	28
5,227	53,424	219,565	18,096	71,142	4,876	1,852	2,283	29
1,095,241	1,445,675	180,500	266,078	384,630	448,110	5,064	4,727	30
6,929	27,378	14,212	24,988	15,865	2,137	26	—	31
220,337	315,126	34,596	38,036	71,885	79,039	1,615	1,217	32
3,386	7,861	1,077	1,771	2,963	3,007	—	—	33
864,589	1,095,310	130,615	201,283	293,917	363,927	3,423	3,510	34

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1963**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary expenditure per public accounts.....	94, 109	18, 945	98, 602	112, 765
	To arrive at "gross general expenditure"				
	Add:				
2	Expenditure of administrative or special funds ¹	24, 636	3, 103	543	824
3	Capital account expenditure	38, 023	10, 436	14, 862	14, 388
4	Revenue deducted from ordinary expenditure in public accounts	292	—	25, 588	3, 331
5	Revenue deducted from capital expenditure in public accounts	—	—	6, 952	6, 093
6	Expenditure deducted from revenue in public accounts.....	484	120	641	528
7	Items charged to surplus account by province	—	—	—	—
8	Deficits of working capital funds not taken into expenditure....	—	7	—	158
9	Liquor board expenditure other than liquor selling costs	—	—	875	—
10	Interest on public debt charged to sinking funds	—	—	—	—
11	Total additions	63, 435	13, 666	49, 461	25, 322
	Deduct:				
12	Refunds of current year's expenditure included in revenue in public accounts	232	1, 685	65	61
13	Refunds of current year's revenue included in expenditure in public accounts	—	112	—	—
14	Debt retirement included in ordinary expenditure.....	3, 016	892	—	5, 241
15	Revenue of working capital funds to be offset against expenditure.....	293	—	203	144
16	Operating surplus of working capital funds to be offset against expenditure.....	—	—	117	—
17	Offsets to adjust contributions to and from government enterprises to a "net" basis	410	—	—	—
18	Employees' contributions to superannuation plan to be offset against expenditure.....	349	—	—	—
19	Contributions to liquor boards offset against liquor profits	507	—	—	—
20	Non expenditure items — loans and repayments.....	—	—	—	—
21	Non expenditure items included in capital account	—	25	—	—
	Interfund eliminations:				
22	Special fund expenditure included in provincial ordinary revenue.....	17, 253	—	—	—
23	Special fund expenditure included in revenue of other special fund	—	—	—	—
24	Provincial ordinary expenditure included in special fund revenue.....	191	459	178	50
25	Intervote transfer.....	57	—	—	—
26	Total deductions	22, 308	3, 173	563	5, 496
27	Gross general expenditure exclusive of debt retirement (Table 2, item 70).....	135, 236	29, 438	147, 500	132, 591
	To arrive at "net general expenditure"				
	Deduct:				
28	Interest, discount, premium and exchange.....	601	195	3, 693	3, 325
29	Grants-in-aid and shared-cost contributions	31, 966	6, 060	29, 630	27, 235
30	Institutional revenue.....	1, 801	638	997	1, 077
31	Net general expenditure exclusive of debt retirement (Table 4, item 71).....	100, 868	22, 545	113, 180	100, 954

¹ Total "budgetary" expenditure including capital expenditure 23,718.

² See text page 15 for a complete listing of the administrative or special funds included in these statistics.

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1963**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
808,620	903,033	119,993	185,500 ¹	316,015	350,004	8,399	5,505	1
2,262	266,471	41,703	17,654	2,213	1,957	—	—	2
148,108	203,509	205,853	—	104,831	—	—	867	3
216,216	195,813	20,873	53,925	—	85,338	—	—	4
18,106	31,667	—	2,953	—	—	—	—	5
7,050	5,623	292	1,414	919	3,556	28	—	6
—	5,499	—	—	—	—	—	—	7
—	—	—	—	—	—	—	—	8
—	1,163	13	158	—	253	—	—	9
—	—	—	—	—	—	—	—	10
391,742	709,745	268,734	76,104	107,963	91,104	28	867	11
—	1,465	375	546	3,696	—	1,716	39	12
59	—	—	—	—	—	—	—	13
17,694	39,000	4,819	—	2,034	—	136	—	14
—	—	1	—	—	—	—	—	15
—	—	—	121	518	—	—	—	16
—	—	9	—	3,103	—	—	—	17
—	—	—	677	3,393	—	—	—	18
—	—	—	—	—	—	—	1,119	19
—	—	—	—	—	—	—	46	20
—	—	176,775	—	37,222	—	—	—	21
—	868	—	554	36	—	—	—	22
—	—	—	—	—	—	—	—	23
4	48,636	10,384	15,919	—	58	—	—	24
—	—	—	—	1,000	—	—	—	25
17,757	89,969	192,363	17,817	51,002	58	1,852	1,204	26
1,182,605	1,522,809	196,364	243,787	372,976	441,050	6,575	5,168	27
6,929	27,378	14,212	24,988	15,865	2,137	26	—	28
220,337	315,126	34,596	38,036	71,885	79,039	1,615	1,217	29
3,386	7,861	1,077	1,771	2,963	3,007	—	—	30
951,953	1,172,444	146,479	178,992	282,263	356,867	4,934	3,951	31

¹ Debt retirement of 9,273 was charged to surplus.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1963**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousand dollars			
	From Government of Canada:				
1	Federal-Provincial Fiscal Arrangements Act (Table 1, items)	13,919	3,227	23,295	16,838
2	Share of income tax on power utilities (Table 1, item 4) ..	171	52	487	40
3	Subsidies (Table 1, item 2)	20,156 ²	4,157 ³	12,632 ³	12,245 ³
4	Sub-totals, items 1 to 3	34,246	7,436	36,414	29,123
	Grants-in-aid and shared-cost contributions:				
	Highways, roads and bridges:				
5	Trans-Canada highway	949	188	934	1,585
6	Railway grade crossing fund	—	—	246	—
7	Roads to resources	945	1,033	885	908
8	Other highways, roads and bridges	—	200	—	104
9	Totals, highways, roads and bridges	1,894	1,421	2,065	2,597
	Health and social welfare:				
10	Hospital insurance and diagnostic services	7,588	1,452	13,296	11,770
	General health grants:				
11	Hospital construction	271	—	1,002	1,476
12	General public health	357	265	566	491
13	Tuberculosis control	138	28	140	125
14	Mental health	210	74	364	297
15	Professional training	90	15	81	53
16	Cancer control	13	16	60	124
17	Public health research	—	—	62	—
18	Medical rehabilitation and crippled children	57	11	63	79
19	Child and maternal health	42	11	52	36
20	Vital statistics fees	3	—	3	3
21	Other health	—	—	—	—
22	Old age assistance	1,991	376	1,962	2,070
23	Allowances to blind persons	247	47	461	413
24	Disabled persons allowances	544	312	1,141	844
25	Unemployment assistance	4,275	260	1,592	1,658
26	Other social welfare	11	3	4	12
27	Totals, health and social welfare	15,837	2,870	20,849	19,451
	Recreational and cultural services:				
28	Camp ground and picnic area development	—	8	—	32
29	Fitness and amateur sport	26	30	34	10
	Education:				
	Vocational training:				
30	Capital assistance to trade and vocational schools and technical institutes and vocational high schools	13,240	1,166	4,038	2,644
31	Vocational high school training program	7	28	196	532
32	Technician training	—	—	25	79
33	Trade and other occupational training	62	23	156	370
34	Training in cooperation with industry	—	—	3	12
35	Training of unemployed	114	88	423	506
36	Training of disabled persons	9	3	86	46
37	Training for the preparation and upgrading of technical and vocational teachers, supervisors and administrators	6	2	—	14
38	Training for federal departments and agencies	4	—	27	—
39	Assistance to students	8	6	10	15
40	Technical and vocational correspondence courses	—	—	1	2
41	Apprenticeship training	53	—	128	90
42	Citizenship and language instruction for immigrants ..	—	84	1	—
43	Totals, education	13,503	1,400	5,094	4,310

See footnotes at end of table.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1963**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
77,859	-177	18,712	28,380	14,218	2,502	198,773	1,335	2,141 ¹	202,249	1
4,559	968	47	30	2,763	1,090	10,207	—	—	10,207	2
3,963	4,624	2,089	2,115	2,816	1,673	66,470	—	—	66,470	3
86,381	5,415	20,848	30,525	19,797	5,265	275,450	1,335	2,141	278,926	4
9,618	4,911	440	119	10	10,546	29,300	—	—	29,300	5
352	1,402	57	24	496	—	2,577	—	—	2,577	6
1,213	1,391	675	594	957	1,114 ⁴	9,715	—	—	9,715	7
—	339	—	197	—	85	925	—	—	925	3
11,183	8,043	1,172	934	1,463	11,745	42,517	—	—	42,517	9
96,895	114,344	17,075	17,740	24,013	30,049	334,222	471	901	335,594	10
5,586	7,475	159	922	2,212	1,463	20,566	—	6	20,572	11
1,487	2,920	627	678	968	1,191	9,550	4	54	9,608	12
1,362	714	166	136	213	240	3,262	37	12	3,311	13
2,352	2,554	422	378	952	625	8,228	—	—	8,228	14
501	410	50	67	123	112	1,502	—	—	1,502	15
600	1,170	180	466	15	307	2,951	—	3	2,954	16
567	529	57	38	93	104	1,450	—	7	1,457	17
639	212	186	124	111	201	1,683	—	1	1,684	18
500	366	80	70	46	96	1,299	—	—	1,299	19
—	26	4	4	6	7	56	—	—	56	20
—	—	7	—	—	—	7	—	—	7	21
14,305	8,475	2,022	2,227	2,507	2,681	38,616	16	54	38,686	22
1,705	993	214	241	267	320	4,908	2	23	4,933	23
8,799	5,600	579	676	704	854	20,053	3	8	20,064	24
34,873	20,004	4,313	5,049	6,121	15,934	94,079	45	28	94,152	25
53	46	55	47	—	26	257	54	—	311	26
170,224	165,838	26,196	28,863	38,351	54,210	542,689	632	1,097	544,418	27
—	520	125	122	165	282	1,254	27	13	1,294	28
—	42	37	19	—	—	198	9	7	214	29
4,857	120,826	2,290	3,918	18,338	4,087	175,404	899	25	176,328	30
—	955	161	—	195	234	2,308	10	—	2,318	31
7,838	2,033	6	—	223	22	10,226	—	6	10,232	32
4,424	521	49	—	1,068	474	7,147	9	20	7,176	33
28	—	1	—	—	13	57	—	—	57	34
1,378	4,225	265	—	251	540	7,790	—	4	7,794	35
299	228	46	30	8	23	778	—	—	778	36
58	63	4	—	14	12	173	—	—	173	37
22	4	—	—	—	—	57	—	—	57	38
100	100	7	—	36	30	312	—	—	312	39
34	4	—	—	—	1	42	—	—	42	40
—	608	99	119	473	500	2,070	—	—	2,070	41
—	180	7	—	2	—	274	—	1	275	42
19,038	129,747	2,935	4,067	20,608	5,936	206,638	918	56	207,612	43

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1963 - Concluded**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	From Government of Canada - Concluded:				
	Grants-in-aid and shared-cost contributions - Concluded:				
	Natural resources and primary industries:				
	Fish and game:				
44	Registered traplines	—	—	—	—
45	Construction of vessels	17	5	168	130
	Forests:				
46	Forest inventories, reforestation, forest fire protection, forest access road construction, and stand improvement	152	40	380	412
	Lands: settlement and agriculture:				
47	Contributions in respect of unharvested crops	—	—	—	—
48	Agricultural lime assistance	12	69	83	87
49	Effective organization of agricultural manpower	—	—	9	5
50	Other agricultural grants	140	65	9	23
51	Contribution re transportation of fodder	—	—	—	—
52	Agriculture Rehabilitation and Development Act	—	15	—	37
53	Other natural resources and primary industries grants	—	—	15	3
54	Totals, natural resources and primary industries	321	194	664	697
	Other expenditure:				
55	Civil defence	31	17	294	138
56	Winter works projects in municipalities	318	112	45	—
57	Other	—	6	—	—
58	Totals, grants-in-aid and shared-cost contributions from Government of Canada (Table 1, item 5)	31, 930	6, 058	29, 045	27, 235
59	Totals, received from Government of Canada	66, 176	13, 494	65, 459	56, 358
	From local governments:				
	Shared-cost contributions:				
60	Law enforcement	—	—	—	—
61	Corrections - Juvenile delinquents	—	—	12	—
62	Highways, roads and bridges	22	—	264	—
63	Hospital care	—	—	—	—
64	General and public health and medical services	—	2	—	—
65	Aid to unemployed and unemployables	—	—	—	—
66	Child welfare	—	—	—	—
67	Other social welfare	—	—	—	—
68	Education	—	—	309	—
69	Land drainage and improvement	—	—	—	—
70	Miscellaneous	14	—	—	—
71	Totals, received from local governments (Table 1, item 7)	36	2	585	—
72	Totals, received from all governments	66, 212	13, 496	66, 044	56, 358

¹ Federal tax abstention grant.

² See Table 1, footnote 3.

³ See Table 1, footnote 4.

⁴ Applied against expenditure on mining roads, classified under "Natural Resources and Primary Industries - Minerals and Mines", on Tables 2 and 4.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1963 - Concluded**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
99	118	42	—	—	—	259	—	—	259	44
—	—	—	—	—	—	320	—	—	320	45
1,762	1,544	427	358	609	1,804	7,488	—	—	7,488	46
—	—	351	—	—	—	351	—	—	351	47
2,101	40	—	—	—	74	2,466	—	—	2,466	48
—	30	14	—	—	9	67	—	—	67	49
28	88	16	224	64	47	704	—	—	704	50
—	—	—	1,000	90	—	1,090	—	—	1,090	51
219	—	—	40	—	—	311	—	—	311	52
35	1,179 ⁵	2,016	99	25	118	3,490	—	28	3,518	53
4,244	2,999	2,866	1,721	788	2,052	16,546	—	28	16,574	54
670	1,325	218	60	391	568	3,712	—	—	3,712	55
11,508	5,521	694	1,820	2,952	3,362	26,332	—	16	26,348	56
—	—	—	—	—	—	6	29	—	35	57
216,867	314,035	34,243	37,606	64,718	78,155	839,892	1,615	1,217	842,724	58
303,248	319,450	55,091	68,131	84,515	83,420	1,115,342	2,950	3,358	1,121,650	59
—	—	—	—	—	—	—	—	—	—	60
—	—	—	—	17	—	29	—	—	29	61
185	1,082	—	15	70	—	1,638	—	—	1,638	62
79 ⁶	—	34	—	7,080 ⁷	—	7,193	—	—	7,193	63
1,010	—	297	328	—	287	1,924	—	—	1,924	64
379	—	—	—	—	—	379	—	—	379	65
1,761	—	—	87	—	389	2,237	—	—	2,237	66
6	9	—	—	—	98	113	—	—	113	67
—	—	—	—	—	110	419	—	—	419	68
50	—	—	—	—	—	50	—	—	50	69
—	—	22	—	—	—	36	—	—	36	70
3,470	1,091	353	430	7,167	884	14,018	—	—	14,018	71
306,718	320,541	55,444	68,561	91,682	84,304	1,129,360	2,950	3,358	1,135,668	72

⁵ Includes Government of Canada repayments re federal-provincial agreements, construction of dams etc. for flood control, 1,139.

⁶ Contributions from municipalities under the Public Charities Act towards maintenance of indigents, etc.

⁷ Municipal contribution for hospital insurance from equalized assessment.

TABLE 8. Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1963

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	To local governments:				
	Unconditional grants:				
1	Shared-revenue contributions ¹	—	—	9	—
2	Subsides	1,765	418	1,320	6,135
3	Grants in lieu of local taxes on provincial government property ²	—	52 ³	—	20
4	Totals, unconditional grants (Table 2, item 58) ...	1,765	470	1,329	6,155
	Grants-in-aid and shared-cost contributions:				
	Protection of persons and property:				
5	Corrections	—	—	—	32
6	Police protection	—	—	—	—
7	Other—Fire protection	—	2	—	—
8	Other	—	—	6	—
	Transportation and communications:				
9	Highways, roads and bridges	269	58	206	220
	Health and social welfare:				
10	Public health	123	—	729	—
11	Medical, dental and allied services	—	—	—	—
12	Hospital care ⁴	—	—	—	—
13	Aid to aged persons (homes)	—	—	—	—
14	Aid to unemployed and unemployables	—	—	1,400	2,507
15	Child welfare	—	—	—	337
16	Other	—	—	—	—
	Recreational and cultural services:				
17	Parks, beaches and other recreational areas	10	31	—	—
18	Other	—	—	—	—
	Education:				
19	Schools operated by local authorities ⁵	6	3,104	18,273	10,546
	Natural resources and primary industries:				
20	Lands: settlement and agriculture	—	—	—	—
21	Other	—	—	423	—
22	Local government planning and development	6	—	—	—
	Other expenditure:				
23	Civil defence	—	—	204	107
24	Winter works projects	318	151	35	—
25	Other	—	—	—	—
26	Totals, grants-in-aid and shared-cost contributions	726	3,346	21,276	13,749
27	Totals, paid to local governments	2,491	3,816	22,605	19,904
	To Government of Canada:				
28	Police services — R.C.M.P.	814	148	823	617
29	Totals, paid to all governments	3,305	3,964	23,428	20,521

¹ N.S. — Share of crown land leases; Ont. — share of liquor licenses; Alta. — share of liquor fines.

² Does not include grants in lieu of taxes paid by provincial government enterprises.

³ Includes special grant to City of Charlottetown 50.

⁴ Excludes amounts paid directly to municipal hospital boards.

⁵ Includes grants paid directly to teachers in P.E.I., N.B. and Que.

⁶ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 16,912.

TABLE 8. Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1963

Qué.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	1,163	—	—	225	—	1,397	—	—	1,397	1
250	31,352	3,366	—	15,000	12,859	72,465	149	93	72,707	2
—	1,787	247	12	1,404	—	3,522	—	—	3,522	3
250	34,302	3,613	12	16,629	12,859	77,384	149	93	77,626	4
—	—	—	—	—	—	32	—	—	32	5
—	295	—	—	123	—	418	—	—	418	6
1,300	188	—	—	—	—	1,490	—	—	1,490	7
25	12	—	—	—	—	43	—	—	43	8
6,145	75,922	3,341	6,713	6,613	583	100,070	15	24	100,109	9
4,855	3,203	90	76	1,988	325	11,389	—	—	11,389	10
—	42	102	85	—	—	229	—	—	229	11
—	—	—	3	—	—	3	—	—	3	12
—	7,217	—	—	—	4	7,221	—	—	7,221	13
—	26,133	2,322	6,083	2,599	22,067	63,111	—	122	63,233	14
—	4,633	—	—	—	—	4,970	—	—	4,970	15
—	251	56	—	—	—	307	—	—	307	16
—	572	—	—	962	—	1,575	—	—	1,575	17
—	601	—	2	—	—	603	—	—	603	18
173,258	373,650	28,107	34,397	84,629	63,742	789,706	7	214 ^a	789,920	19
318	891	234	298	218	10	1,969	—	—	1,969	20
50	74	—	732	—	—	1,279	—	—	1,279	21
—	1,264	—	196	—	—	1,466	—	—	1,466	22
339	1,268	—	—	201	518	2,637	—	—	2,637	23
18,671	6,534	811	2,602	3,582	4,999	37,703	—	—	37,703	24
4,587 ^b	71	—	—	2	—	4,660	—	—	4,660	25
209,548	502,821	35,063	51,187	100,917	92,248	1,030,881	15	360	1,031,256	26
209,798	537,123	38,676	51,199	117,546	105,107	1,108,265	164	453	1,108,882	27
—	—	994	1,184	1,719	2,122	8,421	—	—	8,421	28
209,798	537,123	39,670	52,383	119,265	107,229	1,116,686	164	453	1,117,303	29

⁷ Local schools are operated by the Territorial Government and by religious denominations.

^a Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

^b Includes 4,464 interest on debt assumed on loans by the city of Montreal and the Montreal Metropolitan Corporation.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1963¹

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Operations				
1	Gross sales	7,636	4,362 ²	37,192	26,634
2	Deduct cost of goods sold	4,286	2,776	21,926	14,767
3	Gross profit on sales	3,350	1,586	15,266	11,867
4	Deduct administrative and general expenses less miscellaneous income	746	171	2,479	2,225
5	Net profits (as per Tables 1 and 3)	2,604	1,415	12,787	9,642
	Reconciliation with Liquor Board operations:				
	Add: Revenue excluded from above and shown on general revenue tables as:				
6	Privileges, licences and permits	2,376	25	155	202
7	Fines and penalties	40	—	52	—
8	Confiscations.....	—	—	—	—
	Deduct: Expenditure excluded from item 4 and shown on expenditure tables as:				
9	Enforcement expenses	—	—	16	—
10	Other ⁴	—	—	859	—
11	Net profits as per Liquor Board reports.....	5,020	1,440	12,119	9,844
	Summary⁵				
12	Net profit, Table 3, item 33.....	2,604	1,415	12,787	9,642
13	Sales tax, Table 3, item 6	—	436	—	—
14	Privileges, licences and permits, Table 3, item 26.....	2,376	25	303	202
15	Fines and penalties, included in Table 3, item 32	40	17	52	42
16	Confiscations, included in Table 3, item 36.....	—	—	2	—
17	Totals, revenue from liquor operations	5,020	1,893	13,144	9,886

¹ Figures in the published Liquor Board reports have been adjusted for purposes of interprovincial comparability. A reconciliation with these liquor reports is given in items 6 to 11.

² After deducting health tax 436 paid by purchaser. See item 13.

³ Includes commission received for collection of general sales tax.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1963¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
123,330	207,460	56,893	46,779	80,228	109,592	700,106	2,438	1,864	704,408	1
67,756	127,467	42,131	29,825	50,881	73,740	435,555	1,377	962	437,894	2
55,574	79,993	14,762	16,954	29,347	35,852	264,551	1,061	902	266,514	3
12,305	16,816	2,371	2,548	4,812	4,941	49,414	140	144	49,698	4
43,269³	63,177	12,391	14,406	24,535	30,911	215,137	921	758	216,816	5
18,845	26,465	2,968	96	1,122	526	52,780	1	78	52,859	6
—	174	—	—	—	—	266	—	—	266	7
26	6	—	1	—	—	33	—	—	33	8
—	—	13	8	—	253	290	—	—	290	9
—	1,163	—	150	—	—	2,172	—	—	2,172	10
62,140	88,659	15,346	14,345	25,657	31,184	265,754	922	836	267,512	11
43,269	63,177	12,391	14,406	24,535	30,911	215,137	921	758	216,816	12
—	—	—	—	—	—	436	84	—	520	13
18,845	26,465	2,968	96	1,122	571	52,973	11	78	53,062	14
307	174	209	193	411	—	1,445	15	—	1,460	15
26	6	—	1	—	—	35	—	—	35	16
62,447	89,822	15,568	14,696⁶	26,068	31,482	270,026	1,031	836	271,893	17

¹ N.S. — maintenance of R.C.M.P. and prisoners committed expenses; Ont. — liquor licence revenue paid to municipalities; Sask. — transfer of 150 to provincial treasurer by Liquor Licensing commission.

³ Includes revenue collected directly by provincial departments in addition to items 5 to 8 which are reported by the liquor boards.

⁶ Includes Liquor Licensing Commission.

APPENDIX

CLASSIFICATION OF REVENUE BY SOURCE AND EXPENDITURE BY FUNCTION

The purpose of this appendix is to provide the reader with a better understanding of the types of revenue and expenditure which appear in the various

"source" and "function" categories. It does not purport to be an exhaustive listing of items; rather it is intended to be illustrative.

REVENUE

Taxes

Taxes are set out in detail on Table 3 and in the explanatory comments thereto on page 11.

Tax-sharing Arrangements

These payments are detailed on Table 3. The terms of the 1957-62 tax-sharing arrangements are explained in the 1957 and 1958 editions of this report.

Privileges, Licences and Permits

Liquor Control and Regulation

Individual, corporate and other business licence and permit fees for the purchase, sale or use of alcoholic beverages.

Motor Vehicles

- (1) Commercial, truck and public service vehicles' licence or permit fees
- (2) Operators' licence or permit fees, including drivers' licence examination fees
- (3) Passenger vehicles' licence or permit fees

Natural Resources

- (1) Fish and game—(fish, fur and game royalties, dues or bonuses and fishing, hunting and trapping licence or permit fees)
- (2) Lands and forests—(timber royalties, dues or bonuses and grazing and pasture fees, hay and wood cutting privileges, hay permits, land leases or rentals, logging taxes)
- (3) Minerals—(royalties, dues, bonuses, leases, permit fees or other forms of revenue from the granting of privileges in connection with natural gas, oil, coal and other mining activities, mining taxes)
- (4) Water resources—(beach, sand and water lot leases or rentals, hydraulic leases, log floating rights, storage, licence or permit fees, water power or storage leases, licence or permit fees)
- (5) Other

Other

- (1) Corporation and other business licences
- (2) Other—(building permits, camp concessions, camping permits, tourist licences and permits, letters patent, copyrights, designs and timber marks, dog licences, school examination fees, franchise licence or permit fees, professional

and occupational licence or permit fees, rentals of government real estate or other property and equipment, court and legal fees, law stamps, marriage licences)

Sales of Goods and Services

Sales of goods

- (1) Documents, forms and prints
- (2) Fingerlings and fish fry
- (3) Furniture, including clothing and uniforms
- (4) Government publications, including reports and statutes
- (5) Government real estate and other property and equipment
- (6) Livestock and other animal products
- (7) Materials and supplies
- (8) Provincial Lands
- (9) Other

Sales of services

- (1) Airport fees and service charges
- (2) Bridge and ferry tolls
- (3) Dockage and wharfage fees
- (4) Fees and other charges for services rendered by provincial departments or officials
- (5) Board and room provided to employees
- (6) Other—(assaying, analysis, testing and other laboratory fees, certificate and search fees, inspection fees, registration fees, tuition fees)

Fines and Penalties

Liquor Control

Other

- (1) Fish and game
- (2) Forests
- (3) Highways and motor vehicle
- (4) Other

Interest, Discount, Premium, and Exchange

Interest (including amounts received from government enterprises and other governments)

- (1) Loans, advances and accounts receivable
- (2) Bank deposits
- (3) Taxes receivable
- (4) Temporary investments
- (5) Other

Discount (or amount amortized) or profit on sale of securities purchased as investments

Premiums (or amount amortized) on provincial bond sales

Profits on Foreign Exchange

Other (includes repayment of expenses incurred by province when issuing securities on behalf of government enterprises)

Contributions from Other Governments

These are set out in detail on Table 7, in items 5 to 67. See explanatory comment to Table 7 on page 13.

Government Enterprises

Amounts included here are listed in a footnote to Table 1. Interest on loans to government enterprises is classified as "interest" revenue. With the exception of liquor profits, **unremitted** profits of government enterprises are not reflected in these

statistics, i.e., only remittances appearing in provincial ordinary revenue are included. For additional statistics on provincial government enterprises see DBS Catalogue No. 61-204. The first edition, which covers the years 1958 to 1961, was published in 1964. See also DBS Catalogue No. 63-202, the Control and Sale of Alcoholic Beverages in Canada.

Other

- (1) Contributions and grants from private sources
- (2) Confiscations, escheates and forfeitures—(bank deposits, election deposits, estates, fishing and hunting equipment)
- (3) Insurance recoveries on fire losses
- (4) Other

Non-revenue and Surplus Receipts

Refunds of Previous Years' Expenditure

Repayment of Advances (if credited to revenue)

Other

EXPENDITURE

General Government

Executive and Administrative

- (1) Accounting, auditing and budgeting
- (2) Assessment, levy and collection of taxes
- (3) Collection and disbursement of funds
- (4) Employees' benefits
(allowances, grants or pensions paid direct by province and government contributions to pension or superannuation funds)
- (5) Executive council
- (6) Ministers of the Crown (salaries only)
- (7) Personnel administration (including civil service nurses)
- (8) Prime Minister's Office
- (9) Public buildings (supervision and control, maintenance and operation. Includes expenditures for public buildings serving more than one function, e.g. health and welfare)
- (10) Public debt and sinking fund administration—(salaries and other expenditures relating to administration but exclusive of amounts paid to outside sources relating to bond sales or retirements, see also "debt charges")
- (11) Purchasing and printing
- (12) Provincial Secretary's Office
- (13) Crown Litigation
- (14) Other

Legislative

- (1) Elections (general and special)
- (2) Maintenance of Government House (or Lieutenant-Governor's apartment)

- (3) Legislative Assembly
- (4) Legislative Council
- (5) Legislative Library
- (6) Lieutenant-Governor's office
- (7) Legislative Counsel
- (8) Revision of statutes
- (9) Other

Research, planning and statistics (research, particularly technical, may also be classified under other functional headings)

- (1) Central Statistical Bureau
- (2) General economic research
- (3) Other

Other

Protection of Persons and Property

Law Enforcement (county courts, coroners, etc.)

Corrections (gaols and other institutions):

- Juvenile delinquents
- Other offenders

Police Protection

Other

- (1) Registration:
Land titles and registry offices
Mining recorders' offices
Motor vehicle law—(administration and registration, and highway safety programmes)
Professional occupations

- (2) Regulation and inspection:
 - Business and finance
 - Buildings and equipment
 - Rental control
 - Fire Marshal's office
 - Other
- (3) Trusteeship:
 - Management of estates of mentally incompetent
 - Official guardian
 - Public trustee
- (4) Other

Transportation and Communications

Airways

- (1) Administration and supervision
- (2) Construction and maintenance
- (3) Grants and subsidies
- (4) Other

Highways, Roads and Bridges

- (1) Administration and supervision, including resident engineers
- (2) Grants and subsidies
- (3) Construction, maintenance and repairs (including mining and logging roads open to the general public)
- (4) Weigh scales and traffic signs
- (5) Other

Railways

- (1) Administration and supervision
- (2) Grants and subsidies
- (3) Other

Telephone, Telegraph and Wireless

- (1) Administration and supervision
- (2) Grants and subsidies
- (3) Other

Waterways

- (1) Administration and supervision
- (2) Coastwise and inland shipping subsidies
- (3) Docks and wharves construction and maintenance
- (4) Ferries construction, operation and maintenance
- (5) Other

Other

Health and Social Welfare

Health

General:

- Administration
- Planning
- Research and statistics—(including vital statistics)
- Personnel training
- Other

Public Health (mainly preventive services):

- Environmental health
 - Sanitation—(including water supply and sewage disposal control)
 - Milk and food control—(including pharmaceutical regulation and inspection)
- Industrial health
- Communicable disease control
 - Epidemiological control—(including immunization, isolation and quarantine but excluding isolation hospitals, which are included in hospital care)
 - Tuberculosis prevention—(including diagnostic clinics where these can be segregated from hospital costs)
 - V.D. control
 - Other
- Mental health—(excluding hospital care)
- Cancer—(excluding medical and hospital care)
- Maternal and child health
- Public health nursing
- Health education
- Dental health
- Laboratory services
- Local health services
- Other

Medical, Dental and Allied Services:

- Administration
- Physicians' services, such as those provided to persons receiving various welfare pensions
- Nursing services
- Dental care
- Pharmaceuticals
- Other

Hospital Care (including hospital insurance schemes):

- Administration—(including licensing and supervision)
- Planning
- General and special hospitals:
 - Administration, construction and operation of provincial hospitals
 - Payments for services
 - Grants:
 - Construction and equipment
 - Maintenance and operation
 - Nurses' training
- Mental hospitals and hospital schools:
 - Administration, construction and operation of provincial hospitals
 - Payments for services
 - Grants:
 - Construction and equipment
 - Maintenance and operation
- Tuberculosis hospitals:
 - Administration, construction and operation of provincial hospitals
 - Payments for services
 - Grants:
 - Construction and equipment
 - Maintenance and operation
- Other

Social Welfare

Aid to Aged Persons:

- Old age pensions:
 - Administration and supervision
 - Pensions
- Homes for the aged:
 - Administration and supervision
 - Construction and operation of provincial homes for the aged
- Grants for construction and operation of other homes for the aged

Aid to Blind Persons:

- Blind pensions:
 - Administration and supervision
 - Pensions
- Other:
 - Grants — (such as the Canadian National Institute for the Blind)

Aid to Unemployed Employables and Unemployables:

- Administration and supervision
- Assistance payments directly to persons and to other governments (includes disabled persons pensions)
- Institutional relief (provided in provincial and other institutions)

Mothers' Allowances:

- Administration and supervision
- Allowances

Child Welfare:

- General:
 - Administration
 - Research, statistics and planning
- Child care and protection:
 - Children's aid societies:
 - Administration and supervision
 - Maintenance of wards
 - Other
 - Orphanages:
 - Administration
 - Maintenance and other payments
 - Day nurseries:
 - Administration
 - Maintenance payments

Labour — (excluding farm labour which is classified under Natural Resources and Primary Industries)

- General:
 - Administration
 - Research and planning
 - Statistics
 - Other
- Maintenance of labour standards:
 - Wages and hours of work
 - Inspection of working conditions

- Control of collective bargaining:
 - Conciliation
 - Arbitration
- Employment services

Other Social Welfare:

- General administration and supervision
- Research and planning
- Statistics
- Generalized family service:
 - Administration and supervision
 - Field service
- Widows' pensions
- Other

Recreational and Cultural Services

Archives, Art Galleries, Museums and Libraries

Parks, Beaches, Play Grounds, Zoos and Other Recreational Areas

Physical Culture

Other (including concert halls — construction and operation, or grants therefor)

Education

Schools Operated by Local Authorities (including vocational schools operated by local authorities):

- Administration
- Maintenance of standards:
 - Inspection
 - Attendance
 - Examinations
- Assistance to local schools:
 - Grants for construction
 - Grants for operation

Universities, Colleges and Other Schools:

- Administration and supervision
- Provincial universities, colleges and schools:
 - Normal schools
 - Agricultural schools
- Universities
- Vocational schools (see also schools operated by local authorities)
- Other
- Other universities, colleges and schools

Education of the Handicapped:

- Schools for the blind
- Schools for the deaf and dumb

Superannuation and Pensions:

- Administration
- Teachers' pensions
- Inspectors' pensions
- Contributions to teachers' pension funds

Other:

General:

- Administration
- Curricula
- Research and planning
- Statistics
- Correspondence courses
- Other—(such as adult education, scholarships, bursaries and prizes)

Natural Resources and Primary Industries

Fish and Game

- (1) Administration and supervision
- (2) Control and regulation (enforcement and inspection services)
- (3) Co-operation and marketing
- (4) Promotion and development—(fishing—fish hatcheries and ponds, purchase and distribution of fish, hunting, and trapping of fur, rehabilitation, game bounties, purchase and distribution of game)
- (5) Research and investigation—(animal pathology, biological and fish culture, economic and other research, statistics and publications)
- (6) Other

Forests

- (1) Administration and supervision
- (2) Control and regulation—(enforcement and inspection services, forest ranging, measurements and surveying)
- (3) Extension services—(grants to clubs and municipalities, short courses in forestry)
- (4) Promotion and development—(fire fighting and ranging, reforestation, forest access roads)
- (5) Research and investigation—(economic and other research, forest stations, statistics and publications)
- (6) Co-operation and markets
- (7) Other

Lands: Settlement and Agriculture

- (1) Administration and supervision
- (2) Control and regulation—(farm products control)
- (3) Co-operation and marketing
- (4) Drainage and irrigation
- (5) Extension services—(administration and office expenses, agricultural and horticultural societies, district agriculturists, exhibitions and fairs, short courses in agriculture, study groups and women's institutes, grants to clubs and municipalities)
- (6) Land settlement and rehabilitation
- (7) Land surveys
- (8) Production bonuses or subsidies—(cheese, feed and seed grains, hogs)
- (9) Promotion and Development—(apiaries, dairying, field crops, fruit growing, horticulture, livestock, poultry, fur farms)

- (10) Research, investigation and demonstration—(animal pathology, drought control, economic and other research, farms and experimental stations, statistics and publications, veterinary services)
- (11) Soil surveys and conservation
- (12) Other—(such as farm labour)

Minerals and Mines

- (1) Administration and supervision
- (2) Control and regulation—(assessment and assaying, inspection and testing of mines, gas and oil wells)
- (3) Extension services—(short courses in mining and metallurgy)
- (4) Protection bonuses or subsidies—(coal, iron ore, natural gas, oil or petroleum)
- (5) Promotion and development—(coal and other mining, natural gas, oil and petroleum, quarrying, mining access roads)
- (6) Research and investigation—(geological, mineralogical and topographical surveys, map service, statistics and publications)
- (7) Other

Water Resources

- (1) Administration and supervision
- (2) Control and regulation—(dams, hydraulic services, water storages)
- (3) Promotion and development—(engineering and surveys)
- (4) Research and investigation—(geodetic and hydraulic surveys)
- (5) Other

Other—(such as general planning of natural resource programmes and overall conservation schemes)

Trade and Industrial Development

- (1) Administration and supervision
- (2) Grants or subsidies
- (3) Tourist promotion and publicity
- (4) Other

Local Government Planning and Development

- (1) Administration and supervision
- (2) Assessment
- (3) Planning, including grants to associations or municipalities
- (4) Other

Debt Charges and Other Financial Expenses

Commissions on Bond or Debenture Sales and Other Management Charges

Discount (or amount amortized) on Provincial Bond Sales

Bonded Debt Retirement¹

- (1) Serial debentures—principal instalments
- (2) Sinking fund debentures—sinking fund contributions

Interest

- (1) Bank overdrafts and temporary loans
- (2) Guaranteed debt assumed
- (3) Bonded debt
- (4) Savings certificates and deposits
- (5) Treasury bills
- (6) Other borrowings—(superannuation and pension funds, trust funds)

Loss on Foreign Exchange

Premium (or amount amortized) or Loss on Sale of Securities Purchased as Investments

Other

Unconditional Grants to Local Governments

See explanatory comment to Table 8 on page 14

¹ Eliminated in these statistics when current and capital expenditures are combined. See Table 6, item 14 for amounts so eliminated.

Contributions to Government Enterprises

Amounts included here are listed in a footnote to Table 2. See also notes in connection with revenue received from government enterprises. Administrative expenses of government enterprises, such as liquor boards and power commissions, are not included in these "general" statistics.

Other

Civil Defence

Housing

Winter Works Projects in Municipalities

Other (such as expenditures resulting from major fires, floods or other disasters)

Non-expense and Surplus Payments

Advances Charged to Current Account

Refunds of Previous Years' Revenue

Other (such as transfers to reserves for doubtful accounts)



CANADA. BUREAU OF STATISTICS

PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure

(1963)

((Fiscal Year Ended March 31, 1964))



((DOMINION BUREAU OF STATISTICS))

DOMINION BUREAU OF STATISTICS
Governments and Transportation Division
Governments Section

PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure

1963

(Fiscal Year Ended March 31, 1964)

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SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

INTRODUCTION

This report presents statistics of revenue and expenditure of the ten provincial governments and of the Yukon and Northwest Territories for the fiscal year ended March 31, 1964. A report dealing with actual direct and indirect debt of these governments as at March 31, 1964 has already been published. Both these reports are prepared from the Public Accounts of each government, supplemented where necessary by additional information received by correspondence with treasury officials.

The terms "general revenue" and "general expenditure" as used in this publication cannot be compared with revenues and expenditures as appearing in the financial statements presented by provincial governments in their public accounts.

Provincial government Public Accounts present financial transactions according to an established accounting framework, while the figures shown in this report are designed to provide totals which are basically consistent and uniform in nature as between provinces according to a statistical framework that differs in both scope and nature from the financial accounts of provincial governments. These statistics provide a basis for intergovernmental comparisons having a greater degree of consistency than is possible through the use of Public Accounts.

It follows therefore that the difference between "general revenue" and "general expenditure" as used in this report, does not reflect a surplus or deficit position of a government, but must be interpreted in accordance with the conceptual framework of this statistical series.

REVIEW OF THE FISCAL YEAR 1963-64

1. Net General Revenue

Net general revenue of all provinces for the year under review shows an increase of \$262,733,000 over the corresponding figure for the fiscal year ending March 31, 1963. Of this total, \$177,724,000 or 67.6 per cent is due to increased revenue from taxes. Of this increase \$55,338,000 is accounted for in part by the following changes under "motor fuel and fuel oil":

- (a) in Prince Edward Island the tax on motor fuel was raised from 16 cents to 18 cents per gallon effective April 23, 1963 accounting for increased revenue of \$388,000 during the year;
- (b) in Quebec the tax on motor fuel was increased from 13 cents to 15 cents per gallon on gasoline and the tax on diesel fuel from 18.5 cents to 21 cents per gallon effective April 5, 1963. These changes together with increased sales accounted for additional revenue of \$30,282,000 compared to the corresponding revenue for the previous year;
- (c) in Ontario increased sales accounted for additional tax revenue of \$11,748,000.

Increased revenue from the general sales tax in the amount of \$46,417,000 in 1963-64 as compared with 1962-63 also accounted for part of the increase in total tax revenue. This increase resulted from:

- (a) an increase in the general sales tax from 4 per cent to 5 per cent in Prince Edward Island resulting in additional revenue of \$688,000;
- (b) there was no increase in the general sales tax in Quebec but additional sales accounted for increased revenue of \$14,709,000 over that of the previous year;
- (c) in Ontario an amendment to the retail sales tax was made. The 3 per cent tax was made applicable to sales of 21 cents and over, instead of sales of 17 cents and over. However additional sales still accounted for increased revenue under this heading of \$11,003,000;
- (d) in Saskatchewan and British Columbia additional sales accounted for increases in general sales tax revenue of \$5,930,000, and \$11,249,000, respectively.

In Manitoba a new sales tax in 1963 on the purchase of tobacco at the rate of one fifth of one cent per cigarette, a tax on cigars with a retail price of six cents or more, and a tax of one cent per one-half ounce on manufactured tobacco accounted for revenue of \$2,842,000.

Effective April 1, 1963 British Columbia began levying its own succession duties. As in the case of Ontario and Quebec an abatement of 50 per cent of the federal estate tax otherwise payable was

allowed. This resulted in revenue of \$5,161,000 for the period under review. This factor together with additional revenue from succession duties in the province of Quebec resulted in increased revenue under this heading of \$13,665,000 for the 1963-64 fiscal year as compared to the previous year.

Revenue from privileges, licences and permits increased from \$589,305,000 in the fiscal year 1962-63 to \$669,302,000 in the year under review. This increase is mainly due to higher revenue from natural resources in most provinces.

The revenue of all provinces from licences and permits on motor vehicles increased from \$186,829,000 in the fiscal year 1962-63 to \$210,762,000 in the year under review. See table 3, item 26. In Ontario private passenger vehicle licence fees are now based on the number of cylinders instead of horse power and operators' permits converted from a one-year to three-year basis, which together with the increase in the number of licences issued accounted for an increase in revenue under this heading of \$15,436,000. Normal increases in the number of licences and permits sold accounted for additional revenue in most of the other provinces.

2. Net General Expenditure

The total net general expenditure for all provinces and the territories increased by \$314,935,000 between the fiscal years 1962-63 and 1963-64. The net expenditure on education totalled \$1,089,453,000 for the fiscal year 1963-64 (item 42 on Table 4) compared with \$987,776,000 for the previous fiscal period. Increases in this item of expenditure occurred in all provinces except Alberta where a decrease was recorded. The Yukon and Northwest Territories also showed decreases in net education expenditure during the period.

Net expenditure on health and social welfare increased in all provinces and territories except Newfoundland, Prince Edward Island, Ontario and the Yukon, to a total of \$1,002,399,000 (item 31 on Table 4) compared with \$946,786,000 in the 1962-63 fiscal period. This rise of \$55,613,000 was made up of an increase of \$37,085,000 in health and \$18,528,000 in social welfare. Medical, dental and allied services increased by \$22,019,000; of this increase \$17,346,000 was due to the increased payments made by the Saskatchewan Medical Care Insurance Fund which covered a full twelve month period, whereas the initial period in 1962-63 covered a nine month period only.

Net expenditure on highways, roads and bridges increased in all provinces and territories except Prince Edward Island to a total of \$784,512,000 (Table 4, item 12) an increase of \$79,833,000. Of this amount Quebec accounted for an increase of \$29,006,000 due to an increase in expenditure on the Trans-Canada Highway. In Ontario an increase of

\$28,765,000 was due to additional capital expenditure on roads and highways. In British Columbia the increase of \$9,613,000 was mainly due to an increase in capital construction of highways coupled with an increase in expenditure on roads and bridges purchased from the B.C. Toll Highways Authority. A decrease was recorded for the cost of construction of the Trans-Canada Highway, during the same period, as compared with the previous fiscal year.

3. Federal-Provincial Fiscal Arrangements Act

The federal-provincial fiscal arrangements which came into effect on April 1, 1962 covers a five-year period. Basically this arrangement entails a partial federal withdrawal from the field of direct taxation and the re-entry of all provinces into this field.

The federal personal income tax was reduced 16 per cent on January 1, 1962, and by an additional 1 per cent in 1963. The federal corporation income tax rate was reduced by 9 per cent of taxable profits earned in any province except Quebec and by 10 per cent of the taxable profits earned in Quebec. The extra 1 per cent abatement is allowed in the province of Quebec to compensate for the additional tax levied by that province on corporation income to provide grants to universities in replacement of federal grants which, in other provinces, are paid to the universities through the Canadian Universities Foundation.

The federal government continued to abate to a province one half of the yield of the federal estate tax collected in the province if the province chose not to levy their own succession duty. Quebec and Ontario continued to levy their own succession duties and as of April 1, 1963, British Columbia began levying their own succession duty as well.

The provinces are not limited to the revenue from direct taxation which is relinquished by the federal government. Under the terms of the British North America Act they have unrestricted powers to levy direct taxes; and four of them have availed themselves of this power to levy an income tax which is higher than the abatement of the federal income tax. During the 1963 taxation year, Manitoba and Saskatchewan both levied a personal income tax at the rate of 6 percentage points higher, and a corporation income tax at a rate of 1 percentage point higher than the reduction in federal tax rates in these fields. The corporation income tax rates levied in 1963 by Ontario were 2 percentage points higher and the rates levied by Quebec were 1 percentage point higher than the reduction in federal tax rates.

All provinces continued to receive a share of the federal income tax collected from corporations operating within the province whose main business is the distribution, or the generation for distribution of electric energy, gas or steam to the public. See Table 3, item 23 for the provincial share of this revenue.

Equalization payments were continued as instituted under the terms of the Federal-Provincial Fiscal Arrangements Act 1962. The revenue to be "equalized" includes 50 per cent of the revenue derived from natural resources. The Act also provides for a provincial revenue stabilization payment to ensure that the payments to any province will not be allowed to drop below a specified level. See Table 3, item 18.

The Atlantic Provinces Adjustments Grants are shown in Table 3, item 19.

4. Federal-Provincial-Municipal Winter Works Incentive Program

The Federal-Provincial-Municipal Winter Works Incentive Programme under which the federal government contributes an amount equal to one-half the cost of labour incurred on winter works projects by municipalities, which was introduced in the fiscal year 1958-59 and continued in subsequent years, was extended to include the fiscal year 1963-64. All payments by the federal government were channeled through the provincial governments. In some provinces the provincial governments provided a further contribution to the municipalities toward this labour cost, in addition to the federal contribution. As the provincial Public Accounts do not reveal the nature of the projects which were carried on by the municipal governments, the payments of the federal and provincial contributions under this program to the municipalities have been classified as "other expenditures" in these statistics. See item 62 on Table 2, item 62 on Table 4, and item 59 on Table 7. The only exception to this is that the road work carried on by the New Brunswick provincial government under the terms of this programme has been classified as "transportation expenditure".

5. Newfoundland Building Corporations

Included in the revenue and expenditure of the Province of Newfoundland are certain revenues and expenditures of wholly-owned Crown Building Corporations. The Newfoundland Government has entered into long-term hire purchase agreements with these corporations, for the rent and ultimate purchase of the buildings being constructed by the corporations. For the fiscal year under review, the capital expenditure made by the corporations are included in the provincial government expenditures, and the annual "rent" paid to the corporations and appearing in the budgetary expenditure in the provincial public accounts has been replaced by the interest and principal payments made by the corporations on their bonded debt. The principal payment on this debt is then excluded in the final figure for ordinary and capital (general) expenditure.

Included in "interest" expenditures are \$517,000 relating to bonds issued by the Newfoundland Government Building Corporation Limited, \$713,000 relating to bonds issued by the Memorial University of Newfoundland Building Corporation Limited,

\$225,000 relating to bonds issued by the Grand Falls Hospital Corporation Limited, \$103,000 relating to bonds issued by the Gander Hospital Corporation Limited, \$361,000 relating to bonds issued by the Nurses Training School Building Corporation Limited, \$330,000 relating to bonds issued by the Technical College Building Corporation Limited and \$266,000 relating to bonds issued by the Vocational Schools (Western) Building Corporation Limited.

Included in "hospital care" are capital expenditures by the Gander Hospital Corporation Limited of \$2,256,000, by the Bell Island Hospital Building Corporation Limited of \$783,000, by the St. John's Infirmary Building Corporation Limited of \$515,000, and by the Nurses Training School Building Corporation Limited of \$431,000.

Included in "education" are capital expenditures by the Memorial University of Newfoundland Building Corporation Limited of \$197,000, by the Technical College Building Corporation Limited of \$622,000, and by the Vocational Schools (Western) Building Corporation Limited of \$1,588,000.

For the amount of bonds issued by the Corporations to assist in their financing, see page 5 "Provincial Government Finance Debt, 1963", Catalogue No. 68-209.

6. Highway Toll Authorities

The general revenue and expenditure tables in this report do not include the revenues and expenditures of the Quebec Autoroutes Authority, a toll authority set up by the Province of Quebec in 1957, nor of the B.C. Toll Highways and Bridges Authority, a provincial toll authority which commenced operations in 1954. The following tables show the revenue and expenditure of the Quebec Autoroutes Authority for the year ended December 31, 1963 and the B.C. Toll Highways and Bridges Authority for the fiscal year ended March 31, 1964.

These statements have been prepared using the same type of analysis as in the main tables of this report. For example, the "general" expenditures include both the ordinary and capital expenditures made by the Authorities in the year under review and exclude sinking fund earnings and the provisions for debt retirement.

THE QUEBEC AUTOROUTES AUTHORITY

Revenue and Expenditure for the Fiscal Year Ended

December 31, 1963

(thousands of dollars)

Revenue:

Sales and services—tolls, etc.	4,463
Total revenue	4,463

General expenditure:

Highways, roads and bridges	33,701
Debt charges, exclusive of debt retirement	5,355
Total gross expenditure (exclusive of debt retirement)	39,056

B.C. TOLL HIGHWAYS AND BRIDGES AUTHORITY

Revenue and Expenditure for Fiscal Year

Ended March 31, 1964

(thousands of dollars)

Revenue:

Sales and services—Tolls, etc.:		
Highways, bridges and tunnels	2,330	
Ferries	12,891	15,221
Contributions from provincial Government		1,969
Total revenue		17,190

General expenditure:

Highways, bridges and tunnels	474	
Ferries	10,185	10,659
Debt charges, exclusive of debt retirement		3,886
Total gross general expenditure (exclusive of debt retirement)		14,545

The statement of the B.C. Toll Highways and Bridges Authority does not include \$15,440,000 paid to the authority from the provincial revenue surplus account on April 1, 1963 for the purchase of the First and Second Narrows Bridges, and \$17,749,250 on account of the purchase of the Oak Street Bridge and Deas Island Tunnel on March 31, 1964 paid out of the general revenue account. These payments were used by the authority to pay off the indebtedness of these bridges.

7. Percentage Distribution of Net General Revenue and Expenditure

The percentage distributions shown on page 10 are based on Tables 3 and 4. They indicate the relative significance to each provincial and territorial government of the principal sources of revenue and functions of expenditure.

A comparison of the revenue table with the previous years percentage distribution of revenue reveals some changes. Increases in the tax on motor fuel and fuel oil and in the general sales tax in some of the provinces, have caused increases in the percentages of the tax revenue under these headings from 14.9 per cent to 15.3 per cent on motor fuel tax and from 15.8 per cent to 16.0 per cent on general sales tax. This has caused changes in the proportions of other items of revenue. Thus a decrease in the percentage of any individual item of revenue when compared to the previous year does not necessarily mean that less was received from that particular source than in the previous year but merely that the proportions have altered.

On the expenditure side education accounted for the largest share of net general expenditure 29.0 per cent. Expenditure on transportation and communications accounted for 21.1 per cent and expenditure on health for 18.5 per cent of the total net expenditure.

Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1964

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
Taxes:													
Corporations	0.5	0.5	0.8	0.8	3.5	1.5	1.0	0.5	0.7	0.8	—	—	1.7
Income:													
Corporations	4.8	3.1	5.7	5.2	12.8	16.3	11.0	4.5	7.4	8.5	—	—	11.7
Individuals	4.1	3.3	6.8	5.4	11.2	13.9	15.8	7.4	7.9	9.9	—	—	11.1
Sales:													
Motor fuel and fuel oil	11.2	16.2	18.1	18.0	15.9	16.5	18.5	13.9	12.0	12.3	10.7	12.9	15.3
General	19.9	14.7	15.6	11.5	17.7	16.1	—	20.8	—	27.9	—	—	16.0
All other sales taxes	0.1	4.6	0.7	2.5	4.9	1.1	2.8	0.1	0.3	0.4	2.4	—	2.0
Succession duties	—	—	—	—	3.8	3.7	—	—	—	1.3	—	—	2.4
Hospital insurance premiums ..	—	—	—	—	—	8.0	9.4	8.0	—	—	—	—	3.6
All other taxes	0.4	—	0.2	0.6	0.2	0.8	0.6	0.2	—	1.8	7.3	0.7	0.6
Totals, taxes	41.0	42.4	47.9	44.0	70.0	77.9	59.1	55.4	28.3	62.9	20.4	13.6	64.4
Government of Canada:													
Statutory subsidies	2.1	3.4	1.9	1.8	0.4	0.4	1.6	1.0	0.9	0.4	—	—	0.7
Federal-Provincial Fiscal — Arrangements Act	41.7	38.2	28.0	29.5	7.4	—	11.7	10.9	3.3	—	46.0 ¹	57.0 ¹	6.4
Share of income tax on power utilities	0.2	0.3	0.6	0.1	0.5	0.1	—	—	0.8	0.1	—	—	0.3
Totals, Government of Canada	44.0	41.9	30.5	31.4	8.3	0.5	13.3	11.9	5.0	0.5	46.0	57.0	7.4
Privileges, licences and per- mits:													
Liquor control and regula- tion	3.2	0.1	0.3	0.3	2.1	2.3	2.4	0.1	0.4	0.1	0.3	2.0	1.6
Motor vehicles	3.8	4.4	5.6	6.1	5.3	7.4	7.6	4.1	4.6	5.7	5.2	2.2	6.0
Natural resources	2.0	0.1	1.2	4.1	4.8	3.4	3.8	14.9	49.6	19.7	0.8	1.1	10.4
Other	1.2	0.6	0.7	1.0	1.3	0.9	1.6	0.7	0.9	0.8	2.7	0.8	1.0
Totals, privileges, li- cences and permits	10.2	5.2	7.8	11.5	13.5	14.0	15.4	19.8	55.5	26.3	9.0	6.1	19.0
Liquor profits	3.4	7.8	11.5	10.7	4.8	6.0	9.7	7.2	8.1	8.2	21.9	21.7	6.6
All other revenue	1.4	2.7	2.3	2.4	3.4	1.6	2.5	5.7	3.1	2.1	2.7	1.6	2.6
Totals, net general reve- nue	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Federal tax abstention grant.

Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1964

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
General government	4.9	6.0	4.3	4.1	4.1	4.1	3.4	4.1	2.3	5.2	10.8	2.9	4.1
Protection of persons and property	3.7	2.3	2.9	2.6	4.7	4.8	4.4	3.8	5.9	4.4	7.8	18.4	4.6
Transportation and communi- cations	21.8	29.4	24.5	27.7	18.0	22.8	18.8	15.2	21.9	24.4	17.2	5.8	21.1
Health	15.4	13.3	19.1	21.1	16.7	18.2	23.7	31.8	17.5	15.8	13.7	18.9	18.5
Social welfare	12.1	6.6	6.8	6.3	12.0	4.9	6.9	8.5	9.5	8.2	4.3	5.5	8.3
Education	26.7	22.3	25.6	17.2	30.5	31.6	24.0	25.4	32.4	24.2	33.1	36.3	29.0
Natural resources and primary industries	3.9	5.2	3.3	4.9	6.4	3.4	12.0	7.2	7.3	6.6	1.7	2.0	5.5
Debt charges (exclusive of debt retirement) ¹	7.6	9.7	10.2	8.7	3.8	5.0	2.9	- 0.9	- 5.9	- 0.4	3.9	—	3.3
Contributions to other gov- ernments	1.8	2.0	1.1	5.7	—	2.9	1.8	—	6.0	3.4	3.2	2.4	2.1
All other expenditure	2.1	3.2	2.2	1.7	3.8	2.3	2.1	4.9	3.1	8.2	4.3	7.8	3.5
Net general expenditure (ex- clusive of debt retire- ment)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Negative amount indicates excess of revenue over expenditure.

The following summaries show the developments that have taken place in provincial government finance in the last five years. Figures for 1953 are also shown.

Net General Revenue
Fiscal Years Ended Nearest to December 31

Province	1953	1959	1960	1961	1962	1963
millions of dollars						
Newfoundland.....	32	60	64	69	76	81
Prince Edward Island	8	14	16	18	19	19
Nova Scotia	49	91	92	102	114	114
New Brunswick	49	77	87	84	90	95
Quebec	300	605	641	758	865	948
Ontario	371	778	833	927	1,095	1,182
Manitoba	56	100	104	118	131	136
Saskatchewan.....	98	146	149	157	201	217
Alberta	186	279	246	273	294	320
British Columbia	186	314	320	347	364	399
Yukon Territory	1	2	2	2	3	4
Northwest Territories .....	..	1	2	2	4	4
Totals	1,336	2,467	2,556	2,857	3,256	3,519

Net General Expenditure (Exclusive of Debt Retirement)
Fiscal Years Ended Nearest to December 31

Province	1953	1959	1960	1961	1962	1963
millions of dollars						
Newfoundland.....	33	65	75	83	101	105
Prince Edward Island	7	20	15	19	23	23
Nova Scotia	51	92	112	107	113	125
New Brunswick	48	80	95	95	101	112
Quebec	311	601	749	848	952	1,097
Ontario	384	898	937	1,037	1,172	1,240
Manitoba	47	128	137	137	146	162
Saskatchewan.....	86	142	150	159	179	209
Alberta	118	235	266	279	282	276
British Columbia	172	283	332	339	357	392
Yukon Territory	1	2	3	3	5	5
Northwest Territories .....	..	1	2	2	4	4
Totals	1,258	2,547	2,873	3,108	3,435	3,750

Net General Revenue by Source
Fiscal Years Ended Nearest December 31

Source	1953 ¹	1959	1960	1961	1962	1963
millions of dollars						
Taxes:						
Corporations:						
Tax on premium income of insurance companies	—	30	31	33	33	36
Other	17	20	21	22	23	25
Income:						
Corporations	49	249	269	268	395	412
Individuals	—	54	61	85	360	389
Sales:						
Motor fuel and fuel oil	224	383	403	450	484	539
General	108	209	212	355	516	562
All other sales taxes	44	55	57	61	65	70
Succession duties	31	56	60	66	72	86
Hospital insurance premiums	20	94	116	122	119	124
All other taxes	14	18	17	20	20	22
Totals, taxes	507	1,168	1,247	1,482	2,087	2,265
Government of Canada:						
Statutory subsidies ²	25	54	54	57	66	67
Federal-provincial tax-sharing arrangements	309	461	481	479	24	—
Federal-Provincial Fiscal Arrangements Act, 1962	—	—	—	—	179	182
Share of income tax on power utilities	—	5	4	6	10	10
Totals, Government of Canada	334	520	539	542	279	259
Privileges, licences, and permits:						
Liquor control and regulation	32	45	47	51	53	55
Motor vehicles	88	165	172	182	187	211
Natural resources	195	303	277	296	315	367
Other	16	27	28	32	34	36
Totals, privileges, licences and permits	331	540	524	561	589	669
Liquor profits	125	180	186	197	217	233
All other revenue	39	59	60	75	84	93
Totals, net general revenue	1,336	2,467	2,556	2,857	3,256	3,519

¹ Figures for Northwest Territories are excluded as they were not available.

² Includes Atlantic Provinces Adjustment Grants and Additional Subsidies to Newfoundland, as well as the B.N.A. Act subsidies.

Net General Expenditure by Function
Fiscal Years Ended Nearest December 31

Function	1953 ¹	1959	1960	1961	1962	1963
millions of dollars						
General government	52	111	125	135	142	154
Protection of persons and property	77	126	136	141	158	172
Transportation and communications	353	680	713	659	711	790
Health	209	437	509	600	655	692
Social welfare	104	206	258	275	292	310
Education	234	603	700	841	988	1,089
Natural resources and primary industries	102	174	201	202	192	208
Debt charges (exclusive of debt retirement)	53	57	67	84	102	123
Contributions to municipalities	30	66	70	71	78	79
All other expenditure	44	87	94	100	117	133
Net general expenditure (exclusive of debt retirement)	1,258	2,547	2,873	3,108	3,435	3,750

¹ Figures for Northwest Territories are excluded as they were not available.

SUMMARY OF CONCEPTS AND DEFINITIONS

Reports published by the Dominion Bureau of Statistics dealing with provincial government finances are designed to provide national totals and comparative statistics which are basically consistent and uniform in nature as between provinces. The provinces differ greatly in scale, organization and division of responsibilities between the provincial governments themselves and the local levels of government; their accounting methods and financial reporting practices also vary considerably. Thus figures drawn from the public accounts and other official reports must be recast in many instances for the purpose of classification in terms of standard statistical categories. It may be well to refer briefly to the resulting differences between the provincial reports and this statistical series.

The Bureau figures give wider coverage than the main financial statements of the provinces. In order to arrive at comparative revenues and expenditures, transactions of certain "special" funds or funds shown as "trust" accounts, which are not reflected in the main financial statements of provincial governments but which do embrace general government activities, are consolidated with the latter in these statistics. Deductions from revenues or expenditures are made on different scales by the various provinces and these deductions have to be dealt with as uniformly and consistently as possible to achieve the maximum degree of interprovincial comparability in the statistics presented. Similarly, in some instances it is necessary, for purposes of comparability, to include in the statistics amounts which are charged or credited to surplus or reserves in provincial accounts. The purchase and sale of

goods and services, constituting basically trading operations, and the treatment of profits or losses on operations of working capital funds are not reflected uniformly by all provinces in their main revenue and expenditure statements. These, therefore, must be adjusted to a uniform basis of treatment. Revenues from liquor control also require recasting in the statistical tables to achieve uniform presentation of the actual earnings for the year under review.

There is no standard method applied by all provinces in distinguishing between revenues and expenditures of a capital nature and those of an ordinary or current nature. With current revenues rising steadily, larger and larger amounts are being expended from provincial current accounts on the construction or acquisition of assets such as highways and public buildings. The Provinces of Saskatchewan and British Columbia do not maintain a "capital account"; as in the federal Public Accounts, all revenues and expenditures are treated simply as "budgetary" transactions. In Ontario's Public Accounts an amount may be transferred from "capital account", expenditure to "current account" expenditure (\$131 million in 1963-64) and no functional breakdown of this transfer item is possible. For these various reasons no breakdown is made between "ordinary" and "capital" revenue and expenditure. However, the total amount of expenditure financed through provincial "capital accounts" still appears on the reconciliation statement. See Table 6, item 3. The total amount of capital expenditures financed through provincial "ordinary accounts" is not available.

EXPLANATORY COMMENT

Tables 1 and 2—Gross General Revenue and Expenditure

These tables include revenue and expenditure transactions of (a) capital account, (b) ordinary or current account including working capital fund transactions, and (c) certain trust accounts and special or administrative funds, the operations of which are accounted for separately by provincial governments but which embrace normal government functions.

In order to achieve a measure of interprovincial comparability, certain adjustments have been made to the figures shown in public accounts. Reconciliations of "general" revenue and expenditure, as defined in this report, with provincial ordinary or current accounts are to be found in Tables 5 and 6.

The adjustments are explained more fully in the commentary to those tables.

As explained above, capital expenditures financed through capital account are no longer shown separately. Large capital expenditures are also made through ordinary account. The summation of "ordinary" and "capital" figures provides a more valid basis of comparison of government expenditures on the various functions.

For a better understanding of the types of revenue and expenditure which appear in the various "source" and "function" categories in this publication see the appendix attached hereto.

Tables 3 and 4—Net General Revenue and Expenditure

For some purposes it is desirable to know the "net" cost to the provinces of the various services rendered, i.e., the amount spent thereon out of provincial funds after deducting revenues which can be specifically assigned or related to the services rendered. The "gross" presentation represents the administrative burden of services and the "net"

presentation emphasizes the net cost to the provincial government of the various services.

"Net general revenue" is arrived at by deducting from "gross general revenue": (a) all revenue of provincial government institutions, (b) revenue in the form of interest, premium, discount and exchange,

(c) grants-in-aid and shared-costs contributions. These revenues are then deducted from the related items of expenditure to arrive at "net general expenditure".

"Other" taxes, Table 3, item 14, consists of the following items. These are gross amounts i.e. before deduction of any commissions payable to tax collectors.

Other Taxes

	\$'000		\$'000
Newfoundland:		Ontario:	
Tax on fire insurance premiums	258	Fire marshal tax	586
Public Utilities Act	62	Security transfer tax	3, 144
Total	320	Land transfer tax	4, 475
		Total	8, 205
Prince Edward Island:			
Crop insurance premiums	2	Manitoba:	
		Crop insurance premiums	797
Nova Scotia:		Fire prevention tax	66
Tax on fire insurance premiums	39	Total	863
Public Utilities Act	62		
Total	101	Saskatchewan:	
		Crop insurance premiums	278
New Brunswick:		Fire prevention assessment levy	94
Fire prevention tax on premiums	52	Total	372
Public Utilities Act	48		
Total	100	Alberta:	
		Fire prevention tax	45
Quebec:			
Tax on fire insurance premiums	227	British Columbia:	
Security transfer tax	1, 994	Tax on fire insurance premiums	214
Property transfer tax	79		
Total	2, 300		

Tables 5 and 6—Reconciliation of General Revenue and Expenditure with Provincial Ordinary Revenue and Expenditure per Public Accounts

These tables are included to explain, as clearly as tabular limitations will permit, what constitutes the difference between current revenue and expenditure as presented in provincial and territorial public accounts and gross general revenue and expenditure. They also show the steps taken to arrive at net general revenue and expenditure.

In some provinces, trust accounts and special or administrative funds have been created, the revenues and expenditures of which are accounted for separately and not included in provincial current revenues and expenditures although similar items are so included by other provinces. Consequently, the revenues and expenditures of such funds have been classified in these statistics by source and function and included in general revenue and expenditure. See Tables 5 and 6, item 2.

Tables 5 and 6, items 4 to 6, show the amounts deducted from either revenue or expenditure in the public accounts that have been added back to revenue and expenditure in these statistics. These adjustments do not affect the surplus position as shown in the public accounts; they are necessary because of variations in the extent of these deductions in the public accounts.

Sometimes transactions considered for statistical purposes to be of an "ordinary" nature are credited or charged to provincial surplus account. Expenditures may be made directly from revenue surplus appropriation account. See Table 6, item 7.

Not all provinces include in ordinary revenue the amount actually earned from the control and sale of alcoholic beverages during the fiscal year under review. Liquor boards are classified as provincial government enterprises in DBS statistics, hence the costs of goods sold and administrative expenses are deducted from liquor sales and only the net profits are reflected in Tables 1 and 3. See Table 5, items 7 and 19 and Table 9.

Adjustments must be made to achieve uniformity in the treatment of working capital funds. In these statistics, the aim has been to offset actual profits for the year in question against that function of expenditure most closely related to the function of the fund. Conversely, working capital fund losses are reflected as an addition to that function of expenditure most closely related to the function of the fund. The ultimate effect is to eliminate working capital funds entirely from the gross revenue and to incorporate the net result of all working capital fund operations in the

gross general expenditure of the province. To achieve this objective a number of adjustments are required to deal with the various methods applied in the public accounts. These adjustments are dealt with on Tables 5 and 6 under a number of headings. On Table 5, see items 15 and 16; on Table 6, see items 16 and 17.

In order to achieve interprovincial comparability, payments under the federal-provincial fiscal arrangements act have been adjusted to agree with the payments made by the Government of Canada as appearing in the federal Public Accounts. See Table 5, items 8 and 20.

An attempt has been made to apply a uniform approach to refunds. Accordingly, a number of items included in public accounts as revenue or expenditure have been looked upon as refunds of current year's expenditure or refunds of current year's revenue and therefore deducted. See Table 5, items 12 and 13, and Table 6, items 13 and 14.

Sinking fund earnings are not considered to be part of general revenue and therefore, where these have been included in provincial ordinary revenue, they have been deducted. See Table 5, item 14.

When special funds are consolidated with provincial ordinary or income accounts, it is necessary to eliminate interfund transactions. There may also be transfers between current and capital account and from one vote to another which must be eliminated. See Tables 5 and 6 under "interfund eliminations".

A list of those special funds and trust accounts, the operations of which have been included in "general" revenue and expenditure follows.

Newfoundland:

Bell Island Hospital Building Corporation Limited
Board of Commissioners of Public Utilities¹
Co-operative Development Loan Board
Farm Development Loan Board
Fisheries Assistance Fund
Fisheries Development Authority
Fisheries Loan Board
Gander Hospital Corporation Limited
Grand Falls Hospital Corporation Limited
Industrial Development Loan Board
Memorial University of Newfoundland Building Corporation Limited
Motor Vehicle Accident Security Account
Newfoundland Government Building Corporation Limited
Northern Hospitals Building Corporation Limited
Nurses Training School Building Corporation Limited
Property Loss Reserve Fund
Public Libraries Board
St. John's Infirmary Building Corporation Limited
Technical College Building Corporation Limited
Unsatisfied Judgment Fund²
Vocational Schools (Western) Building Corporation Limited

Prince Edward Island:

Crop Insurance Board
Farm Establishment (Loan) Board
Fishermen's Loan Board
Hospital Services Commission¹
Insurance Reserve Fund
Unsatisfied Judgment Fund

Nova Scotia:

Community Pastures Board
Board of Commissioners of Public Utilities¹
Fishermen's Loan Board
Industrial Expansion Fund
Research Foundation
Special Reserve Account
Unsatisfied Judgment Fund¹

New Brunswick:

Board of Commissioners of Public Utilities³
Crown Land Sinking Fund
Fire Prevention Act, 1943
Fishermen's Loan Board
Government House Trust Fund
Margaret R. Lynds Bequest
Provision for Matching Grants and Guarantees
Research and Productivity Council
Unsatisfied Judgment Fund
Verna MacDonald Bequest

Quebec:

Minimum Wage Commission¹

Ontario:

Housing Corporation Limited
Motor Vehicle Accident Claims Fund
Niagara Parks Commission⁴
Ontario Hospital Services Commission¹
Ontario Junior Farmer Establishment Loan Corporation
Ontario Municipal Improvement Corporation
Ontario Research Foundation¹

Manitoba:

Co-operative Promotion Board
Cream Grading Account
Crop Insurance Corporation
Fire Insurance Reserve Fund
Fire Prevention Fund
Horned Cattle Purchase Act
Hospital Services Fund¹
Land Titles Assurance Fund
Milk Control Board⁵
Reserve for War and Post-War Emergencies
Unsatisfied Judgment Fund

Saskatchewan:

Agricultural Research Foundation⁶
Crop Insurance Board
Diamond Jubilee and Canada Centennial Committee

Saskatchewan — Concluded:

Government Finance Office¹
Horned Cattle Purchases Trust Account
Hospitalization Fund¹
Industrial Development Fund¹
Land Titles Assurance Fund
Medical Care Insurance Fund¹
Milk Control Board
Public Administration Foundation Fund¹
Research Council

Alberta:

Horned Cattle Purchases Act Trust Account
Oil and Gas Conservation Board
Registrars' Assurance Fund
Wheat Board Monies Trust Account

British Columbia:

Beef Cattle Producers' Assistance Fund
Capital Improvement District Fund
Dog Tax Fund
Grazing Range Improvement Fund
Land Registry Assurance Fund
Land Settlement Board
Pound District Act Trust Account
Scaling Fund
University Endowment Lands Administration
Account

¹ Calendar year 1963.

² Levies are no longer payable to the provincial government but claims are still being settled.

³ Twelve months ended April 30, 1964.

⁴ Twelve months ended October 31, 1963.

⁵ Twelve months ended July 31, 1964.

⁶ Twelve months ended June 30, 1964.

Table 7—Specified Amounts Received from Other Governments

The overall total shown for each province on this table is in agreement with item 8 of Table 1.

Items 1 to 3 are not related to any specific provincial government expenditure. In contrast to grants-in-aid and shared-cost contributions they remain in net general revenue.

Grants-in-aid and shared-cost contributions (items 5 to 61) are amounts paid by the Government of Canada to assist provincial governments in meeting costs of specific projects over which the latter have jurisdiction. These amounts appear in gross general revenue and are offset against the related expenditure in arriving at net general expenditure.

The items are grouped according to the function of the provincial government expenditure to which they are related. To the extent that the information was available, the items also have been described in terms of the programmes outlined in the expenditure statements of the Public Accounts of the Government of Canada.

The amounts received from local governments (items 64 to 74) are shared-cost contributions and

are treated in the same manner as the Government of Canada grants-in-aid and shared-cost contributions, i.e., they are offset against gross general expenditure in arriving at net general expenditure.

Excluded from this table are amounts received from other governments for direct services available to all who wish to benefit from them. These items appear in Tables 1 and 3 in "Sales and services". Also excluded from this table are reimbursements for certain services rendered to another government, if the paying government is responsible for providing the services thus rendered; the amounts so received are treated as refunds of current year's expenditure and offset against the pertinent expenditure as an adjustment before arriving at gross ordinary revenue and expenditure. They are included in item 12 on Table 5 and item 13 on Table 6.

A similar table, showing amounts paid to other governments, appears annually in "Federal Government Finance", DBS Catalogue No. 68-211. However, because of different accounting systems, the amounts appearing in federal expenditure may differ from the corresponding items in provincial revenue in a given year.

Table 8—Specified Amounts Paid to Other Governments

The term **local governments** as used in this table refers to the governments of cities, towns, villages, counties, townships, rural districts, special areas and drainage and dyking districts. This table includes contributions to schools operated by local authorities together with current or operating grants and capital construction grants. It excludes grants paid to library boards, hospital boards, veterinary boards and conservation authorities, along with the value of services performed by the provincial governments on behalf of their municipalities. It is restricted to monetary grants.

The home-owners' subsidies in British Columbia (see Table 2, footnote 14) are not included in this table. They are considered as assistance to the

home-owners; in municipal revenue compilations they form part of taxation revenue rather than contributions from the provincial government.

Shared-revenue contributions (item 1). These are specified portions of certain provincial revenues paid to local governments. They may be in the nature of unconditional subsidies or they may be ear-marked as grants-in-aid of specified municipal projects. In the year under review there were no "strings-attached" to the shared-revenue payments.

Subsidies (item 2). These are unconditional grants to local governments not based on a share of specific provincial revenue.

Grants-in-aid and shared-cost contributions (items 5 to 25). These payments relate to services which are the responsibility of the receiving governments. They are classified in the main expenditure tables according to the nature of the local government expenditure to which the provincial payment is related. For example, municipal highway subsidies

are included under "Transportation and communications—Highways, roads and bridges". These grants-in-aid and shared-cost contributions are gross expenditures by the provinces, i.e., they include any amounts received from the Government of Canada and passed on to local governments.

Table 9—Provincial Revenue from Liquor Operations

This table shows the calculation of liquor profits as shown in general revenue (Table 1, item 20). It also reconciles these totals with the profits reported by the liquor boards or commissions. Then the total provincial revenue derived from what may be described as "liquor control" is summarized.

It should be noted that item 1, "Gross sales", represents only sales by the liquor boards or commissions. In certain provinces beer and wine are also sold directly by breweries and wineries. See "Control and Sale of Alcoholic Beverages in Canada", Catalogue No. 63-202, published by this Division, for more detailed analysis of liquor transactions.

Tables 10 to 21—Functional-economic Gross-classification of Gross General Expenditure

These tables show gross general expenditure by function, as appearing in Table 2 of this report, reclassified in accordance with National Accounts concepts, into economic categories known as components.

In the past, the Governments Section has analyzed provincial government expenditures both by "function" and by "economic" components. The "functional" analysis has enabled one to study the types of services provided by, or assisted by government, such as roads, health, education, etc. The "economic" analysis relates total government expenditures to the other sectors of the whole economy and shows expenditures on various components such as goods and services, transfer payments, subsidies, etc.

The following is a brief description of the various economic components.

1. **Salaries and wages.** The compilation of salaries and wages on a functional basis for each province was prepared by the Provincial Employment and Payrolls Unit of the Governments Section, except in the case of Quebec, British Columbia and the Northwest Territories. In these three cases the data were not available. This category includes those expenditures on salaries and wages charged to budgetary expenditures, in addition to any amounts paid out of the special funds listed on page 15 of this publication.
2. **Other expenditures on goods and services.** These consist of current expenditures such as purchases of office supplies, travelling expenses, etc., and also capital expenditures such as construction of government buildings by private contractors.
3. **Transfer payments.** These consist of payments to persons for which no direct service was rendered by the recipients. Included in this component are payments to private non-commercial organizations and institutions such as universities, hospitals, health associations, etc., and interest on provincial public debt.
4. **Subsidies.** These may consist of provincial production and consumption subsidies. Agricultural subsidies are paid in the form of assistance on

transportation charges on feed grains, agricultural lime and purebred stock. Payments are also made in some provinces to assist in the breaking of new land. In British Columbia the homeowners' subsidies are shown under this component.

5. **Transfers to other levels of government.** These are shown in detail in Table 8 of this report. See the commentary on Table 8 for a description of the types of items included therein.
6. **Other items.** These are expenditures which are non-relevant and do not enter into the National Accounts tables. Included herein are purchases of land and used fixed assets. Such expenditures do not represent current production, but merely a transfer of ownership of existing assets. Capital assistance to industry is also shown here, since in the National Accounts framework the gross capital expenditures made by industry are already included in the category "business gross fixed capital formation". Also included here are all items to be offset against revenue in the National Accounts presentation such as deficits of government enterprises and the cost of devaluation of fixed assets.

The totals of the economic components shown in columns (a) to (e) of Tables 10 to 21 of this report will not agree with the provincial totals appearing in Tables 43 to 46 of the publication, "National Accounts—Income and Expenditure", DBS Catalogue No. 13-201 Annual. There are a number of reasons for these differences. In the National Accounts series, expenditures are adjusted from a fiscal year to a calendar year basis by examining the January to March transactions of successive years. Furthermore the concept of "government" in the National Accounts series is somewhat broader in coverage than is the case in the functional analysis series. For example, whereas the economic analysis includes extra-budgetary expenditures such as out-payments from government pension funds, social security funds, as well as profits (net of losses) of government enterprises, the functional analysis includes only the government contributions to such funds. Imputed rent on government-owned buildings is added to government expenditures on goods and services only in the National Accounts series.

TABLE 1. Gross General Revenue For Fiscal Year Ended March 31, 1964¹

No.	Source	Nfld.	P.E.I.	N.S.	N. B.
		thousands of dollars			
1	Taxes²	33,199	8,192	54,420	41,596
	Other governments:				
	Government of Canada:				
2	Statutory subsidies	20,156 ³	4,157 ⁴	12,632 ⁴	12,245 ⁴
3	Federal-Provincial Fiscal Arrangements Act, 1962 ²	15,261	3,893	21,342	17,416
4	Share of income tax on power utilities	196	54	638	40
5	Contributions ⁶	36,100	7,378	28,228	29,908
6	Totals, Government of Canada	71,713	15,482	62,840	59,609
7	Municipalities — Contributions ⁶	14	2	684	—
8	Totals, other governments	71,727	15,484	63,524	59,609
	Privileges, licences and permits:				
9	Liquor control and regulation	2,603	26	316	270
10	Motor vehicles	3,099	854	6,425	5,798
11	Natural resources	1,637	14	1,422	3,860
12	Other	915	119	754	989
13	Totals, privileges, licences and permits	8,254	1,013	8,917	10,917
14	Sales and services	2,283	1,032	3,065	2,915
15	Fines and penalties	363	72	361	318
	Interest, discount, premium and exchange: ⁷				
16	Interest	320	163	3,952	3,228
17	Profit on foreign exchange	2	—	—	—
18	Other	140	—	39	—
19	Totals, interest, discount, premium and exchange	462	163	3,991	3,228
	Government enterprises:				
20	Liquor profits	2,783	1,498	13,066	10,099
21	Other ⁸	—	—	29	—
22	Totals, government enterprises	2,783	1,498	13,095	10,099
23	Other revenue	51	22	7	93
24	Sub-totals	119,122	27,476	147,380	128,775
	Non-revenue and surplus receipts:				
25	Refunds of previous years' expenditure	318	2	70	132
26	Repayment of advances credited to revenue	7	23	—	—
27	Other	—	—	—	—
28	Totals, non-revenue and surplus receipts	325	25	70	132
29	Totals, gross general revenue	119,447	27,501	147,450	128,907
30	Population (000's) ⁹	481	107	756	614
31	Gross general revenue per capita (\$)	248	257	195	210

¹ Provincial figures have been adjusted for purposes of interprovincial comparability and are not comparable with budgetary revenue totals as appearing in provincial government Public Accounts. See Introduction, and Table 5.

² See Table 3 for breakdown.

³ Consists of Atlantic Provinces Adjustment Grant 10,500, additional subsidy 8,000 and annual statutory subsidies 1,656.

⁴ Includes Atlantic Provinces Adjustment Grant: P.E.I. 3,500; N.S. 10,500; N.B. 10,500.

⁵ Federal tax abstention grant.

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1964¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
664,170	920,354	80,521	120,135	90,614	250,674	2,263,875	853	567	2,265,295	1
3,964	4,624	2,103	2,120	2,852	1,673	66,526	—	—	66,526	2
70,216	—	15,896	23,592	10,452	— 190	177,878	1,923 ⁵	2,378 ⁵	182,179	3
4,623	1,019	46	9	2,742	501	9,868	—	—	9,868	4
233,932	280,898	42,531	41,091	72,365	84,906	857,337	795	2,419	860,551	5
312,735	286,541	60,576	66,812	88,411	86,890	1,111,609	2,718	4,797	1,119,124	6
5,780	1,419	356	684	7,240	953	17,132	—	—	17,132	7
318,515	287,960	60,932	67,496	95,651	87,843	1,128,741	2,718	4,797	1,136,256	8
19,665	27,429	3,210	104	1,180	606	55,409	11	82	55,502	9
50,033	87,298	10,412	8,955	14,890	22,691	210,455	216	91	210,762	10
45,504	39,751	5,196	32,296	158,488	78,368	366,536	35	46	366,617	11
12,806	10,762	2,159	1,626	3,029	3,222	36,381	115	34	36,530	12
128,008	165,240	20,977	42,981	177,587	104,887	668,781	377	253	669,411	13
15,391	26,400	3,638	7,596	9,840	9,567	81,727	76	35	81,838	14
2,195	2,712	614	1,036	1,988	966	10,625	31	25	10,681	15
11,076	27,748	13,100	28,088	16,875	1,765	106,315	62	—	106,377	16
—	55	—	—	—	—	57	—	—	57	17
—	182	—	162	—	—	523	—	—	523	18
11,076	27,985	13,100	28,250	16,875	1,765	106,895	62	—	106,957	19
45,600	70,748	13,233	15,711	25,807	32,514	231,059	915	903	232,877	20
7,258	—	—	4,671	1,292	—	13,250	—	—	13,250	21
52,858	70,748	13,233	20,382	27,099	32,514	244,309	915	903	246,127	22
2,956	520	23	389	120	354	4,535	4	4	4,543	23
1,195,169	1,501,919	193,038	288,265	419,774	488,570	4,509,488	5,036	6,584	4,521,108	24
7,654	655	257	94	173	77	9,432	4	5	9,441	25
—	—	79	103	—	233	445	—	—	445	26
—	—	—	126	—	—	126	—	—	126	27
7,654	655	336	323	173	310	10,003	4	5	10,012	28
1,202,823	1,502,574	193,374	288,588	419,947	488,880	4,519,491	5,040	6,589	4,531,120	29
5,468	6,448	950	933	1,405	1,695	18,857	15	24	18,896	30
220	233	204	309	299	288	240	336	275	240	31

⁶ See Table 7 for a breakdown of the functions of expenditure toward which the contributions were made.

⁷ Excludes net sinking fund earnings as follows: Nfld. 1,028; P.E.I. 278; N.S. 3,693; N.B. 3,222; Que. 5,849; Ont. 2,783 Man. 2,386; (reserve for debt retirement); Sask. 291; Alta. nil; B.C. 2,805.

⁸ N.S.—Surplus Keltic Lodge 9, adjustment re Nova Scotia Power Commission 20; Que.—Contributions from Hydro Electric Commission; Sask.—Profits of various crown corporations; Alta.—Treasury Branches net profit.

⁹ Population at June 1, 1963 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1964¹

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
	General government:				
1	Executive and administrative ²	4,798	1,219	4,548	3,592
2	Legislative	371	140	736	901
3	Research, planning and statistics	—	—	55	157
4	Totals, general government	5,169	1,359	5,339	4,650
	Protection of persons and property:				
5	Law enforcement	491	100	678	557
	Corrections:				
6	Juvenile delinquents	149	22	449	207
7	Other offenders	502	83	17	327
8	Police protection	1,980	159	888	646
9	Other	817	142	1,706	1,294
10	Totals, protection of persons and property	3,939	506	3,738	3,031
	Transportation and communications:				
11	Airways	—	—	—	—
12	Highways, roads and bridges	35,596	8,554	32,490	37,249
13	Railways	—	—	—	—
14	Telephone, telegraph and wireless	—	—	37	—
15	Waterways	95	14	400	589
16	Other	—	6	18	—
17	Totals, transportation and communications	35,691	8,574	32,945	37,838
	Health and social welfare:				
	Health:				
18	General health	328	104	330	405
19	Public health	1,527	786	3,528	2,980
20	Medical, dental and allied services	2,020	153	280	281
21	Hospital care	23,929	4,529	37,952	35,432
22	Totals, health	27,804	5,572	42,090	39,098
	Social welfare:				
23	Aid to aged persons	4,140	1,374	4,401	4,461
24	Aid to blind persons	351	65	641	569
25	Aid to unemployed and unemployables ³	13,896	901	7,898	3,822
26	Mothers' allowances	—	213	4	2,023
27	Child welfare	586	185	982	554
28	Labour	79	13	179	327
29	Other social welfare	1,219	78	68	514
30	Totals, social welfare	20,271	2,829	14,169	12,270
31	Totals, health and social welfare	48,075	8,401	56,259	51,368
	Recreational and cultural services:				
32	Archives, art galleries, museums and libraries	255	43	569	316
33	Parks, beaches and other recreational areas	—	161	187	242
34	Physical culture	58	62	75	63
35	Other	63	14	171	20
36	Totals, recreational and cultural services	376	280	1,002	641
	Education:				
37	Schools operated by local authorities	20,530 ⁶	3,752	23,997	12,465
38	Universities, colleges, and other schools	12,237	2,829	7,796	8,347
39	Education of the handicapped	252	29	217	273
40	Superannuation and pensions	— 75 ⁸	3	2,257	316
41	Other	701	165	540	363
42	Totals, education	33,645	6,778	34,807	21,764

See footnotes at end of table.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1964¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
41,991	44,474	4,928	7,772	5,039	18,613	136,974	469	88	137,531	1
4,237	5,166	521	677	1,213	1,578	15,540	30	25	15,595	2
487	782	2	114	97	184	1,878	—	4	1,882	3
46,715	50,422	5,451	8,563	6,349	20,375	154,392	499	117	155,008	4
15,999	6,869	1,444	1,809	3,034	2,586	33,567	340	206	34,113	5
3,288	3,946	653	172	1,699	1,538	12,123	—	—	12,123	6
6,422	17,104	1,536	1,621	2,994	6,767	37,373	—	76	37,449	7
13,220	17,090	1,291	1,381	2,267	2,416	41,338	—	410	41,748	8
12,728	18,624	2,255	3,017	6,640	4,026	51,249	21	65	51,335	9
51,657	63,633	7,179	8,000	16,634	17,333	175,650	361	757	176,768	10
481	—	—	16	—	—	497	—	7	504	11
206,913	289,720	31,672	31,607	61,556	103,383	838,740	757	226	839,723	12
—	—	—	—	—	—	—	—	—	—	13
—	—	—	494	—	—	531	—	—	531	14
452	—	46	387	298	2,107	4,388	36	—	4,424	15
8	—	—	—	—	—	32	—	—	32	16
207,854	289,720	31,718	32,504	61,854	105,490	844,188	793	233	845,214	17
5,627	5,058	1,066	827	1,194	1,616	16,555	13	40	16,608	18
31,475	18,558	4,296	6,138	3,504	7,827	80,619	248	600	81,467	19
3,589	2,910	1,806	24,083	4,173	5,447	44,742	—	—	44,742	20
268,372	352,492	54,592	60,486	82,609	86,781	1,007,174	820	1,398	1,009,392	21
309,063	379,018	61,760	91,534	91,480	101,671	1,149,090	1,081	2,038	1,152,209	22
42,443	28,444	4,935	9,782	10,302	17,889	128,171	41	115	128,327	23
2,354	1,539	373	462	428	636	7,418	3	36	7,457	24
77,061	47,257	9,249	11,323	19,385	28,313	219,105	125	224	219,454	25
22,538	11,130	4	1,010	—	4	36,914	—	—	36,914	26
34,831	6,653	2,445	1,573	3,042	4,454	55,305	98	54	55,457	27
4,071	2,091	370	317	431	516	8,394	1	—	8,395	28
11,064	4,727	1,876	2,678	2,883	2,267	27,374	97	14	27,485	29
194,362	101,841	19,248	26,135	37,481	54,075	482,681	365	443	483,489	30
503,425	480,859	81,008	117,669	128,961	155,746	1,631,771	1,446	2,481	1,635,698	31
1,589	2,816	92	482	241	581	6,984	31	15	7,030	32
610	7,762	714	2,294	1,261	2,083	15,314	32	10	15,356	33
228	224	141	129	—	218	1,198	6	17	1,221	34
1,814	1,967	6	514	1,448 ^s	320	6,337	8	48	6,393	35
4,241	12,769	953	3,419	2,950	3,202	29,833	77	90	30,000	36
203,230	321,670	29,744	40,608	78,022	77,456	811,474	1,658	1,506 ⁷	814,638	37
124,388	113,143	10,308	14,846	30,961	21,582	346,437	—	13	346,450	38
505	5,875	355	452	766	1,101	9,825	—	2	9,827	39
— 678 ^s	20,768	306	1,281	1	3,881	28,060	—	—	28,060	40
29,828	5,371	1,400	981	1,049	1,127	41,525	1	6	41,532	41
357,273	466,827	42,113	58,168	110,799	105,147	1,237,321	1,659	1,527	1,240,507	42

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1964 - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Natural resources and primary industries:				
43	Fish and game	1,826	117	435	534
44	Forests	1,047	165	1,612	3,239
45	Lands; Settlement and agriculture.....	1,050	1,020	1,928	1,726
46	Minerals and mines	145	1	641	266
47	Water resources	—	—	28	55
48	Other	285	55	189	388
49	Totals, natural resources and primary industries	4,353	1,358	4,833	6,208
50	Trade and industrial development	500	309	1,354	812
51	Local government planning and development	370	51	160	364
	Debt charges:				
52	Commission on bond or debenture sales and other management charges	293	3	—	16
53	Discount (or amount amortized) on provincial bond sales	219	22	569	428
54	Interest	7,929	2,331	16,275	12,473
55	Loss on foreign exchange	—	—	—	64
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—
57	Totals, debt charges exclusive of debt retirement⁹	8,441	2,356	16,844	12,981
58	Unconditional grants to local governments¹⁰	1,907	447	1,332	6,387
59	Contributions to government enterprises¹¹	788	—	—	58
	Other expenditure:				
60	Civil defence	78	34	339	182
61	Housing	36	9	51	—
62	Winter work projects in municipalities	255	130	112	—
63	Other	49	75 ¹²	28	31
64	Totals, other expenditure	418	248	530	213
65	Sub-totals	143,672	30,667	159,143	146,315
	Non-expense and surplus payments:				
66	Advances charged to current account.....	—	8	41	—
67	Refunds of previous years' revenue	—	—	—	—
68	Other	—	—	7	14
69	Totals, non-expense and surplus payments	—	8	48	14
70	Totals, gross general expenditure exclusive of debt retirement¹⁰	143,672	30,675	159,191	146,329
71	Population (000's)¹⁷	481	107	756	614
72	Gross general expenditure exclusive of debt retirement per capita (\$)	299	287	211	238

¹ Not comparable with budgetary expenditure totals as appearing in provincial government Public Accounts. See further explanation in Introduction to this report.

² Includes expenditures on public buildings serving a number of functions.

³ Includes expenditures on permanent total disability pensions.

⁴ Replaced by "Social Assistance" which is included in item 25.

⁵ Includes expenditures re provincial auditoriums at Edmonton and Calgary 770.

⁶ Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

⁷ Includes 952 paid to federal government day schools for pupils other than Indians and Eskimos; 163 grants to local school districts; and 231 paid to denominational and private schools.

⁸ Excess of teachers' pension contributions over payments of pensions, etc., to teachers.

⁹ For data on debt retirement see Table 6, item 15.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1964 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
8,960	3,522	603	402	919	1,457	18,775	29	80	18,884	43
19,180	22,542	1,470	1,194	7,798	17,732	75,979	5	—	75,984	44
38,793	11,494	9,637	9,429	7,609	5,229	87,915	—	—	87,915	45
3,616	2,354	509	1,529	3,544	3,213	15,818	—	—	15,818	46
2,489	5,601	12,951	2,037	1,699	973	25,833	42	—	25,875	47
2,643	1,001	1,365	2,335	587	252	9,100	—	—	9,100	48
75,681	46,514	26,535	16,926	22,156	28,856	233,420	76	80	233,576	49
9,590	6,969	1,244	2,074	1,986	1,443	26,281	52	6	26,339	50
1,034	2,293	783	1,588	1,510	303	8,456	85	33	8,574	51
98	298	469	139	170	—	1,486	—	—	1,486	52
1,636	2,096	1,377	500	—	—	6,847	—	—	6,847	53
49,621	87,231	15,798	25,832	480	395	218,365	240	—	218,605	54
1,892	486	82	—	—	—	2,524	—	—	2,524	55
—	—	—	—	—	—	—	—	—	—	56
53,247	90,111	17,726	26,471	650	395	229,222	240	—	229,462	57
250	35,623	2,990	10	16,682	13,353	78,981	148	97	79,226	58
—	824	—	—	—	2,119	3,789	—	—	3,789	59
1,646	1,743	—	102	662	763	5,549	—	—	5,549	60
8,497	848	—	28	—	958	10,427	19	988	11,434	61
21,606	10,269	1,343	2,854	4,361	5,722	46,652	—	37	46,689	62
835 ¹³	59	125	—	18	21,666 ¹⁴	22,886	—	—	22,886	63
32,584	12,919	1,468	2,984	5,041	29,109	85,514	19	1,025	86,558	64
1,343,551	1,559,483	219,168	278,376	375,572	482,871	4,738,818	5,455	6,446	4,750,719	65
—	—	104	5	—	— 111	47	—	—	47	66
—	1,009 ¹⁵	107	74	701	—	1,891	—	—	1,891	67
7,732 ¹⁶	427	—	2,083	—	—	10,263	18	—	10,281	68
7,732	1,436	211	2,162	701	— 111	12,201	18	—	12,219	69
1,351,283	1,560,919	219,379	280,538	376,273	482,760	4,751,019	5,473	6,446	4,762,938	70
5,468	6,448	950	933	1,405	1,695	18,857	15	24	18,896	71
247	242	231	301	268	285	252	365	269	252	72

¹⁰ See Table 8, for a breakdown of all amounts paid to local governments.

¹¹ Consists of: Nfld.—Northern Labrador Affairs (net) 17, Power Commission re rural electrification 771; N.B.—Development Corporation; Ont.—Hydro Electric Power Commission bonus re rural lines; B.C.—Toll Highways and Bridges Authority 1,969, Power Commission 150.

¹² Includes rural electrification 68.

¹³ Includes rural electrification bureau 591.

¹⁴ Includes home-owners' subsidy 21,659.

¹⁵ Repayment to the Government of Canada under the 1952 Tax Rental Agreement.

¹⁶ Transfer to reserve for doubtful accounts.

¹⁷ Population at June 1, 1963, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1964¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
	Taxes:				
	Corporations:				
1	Tax on premium income of insurance companies	404	106	978	768
2	Other	—	—	—	—
	Income:				
3	Corporations ²	3,858	592	6,470	4,919
4	Individuals ³	3,356	633	7,715	5,155
5	Property	—	—	96	451
	Sales: ⁴				
6	Alcoholic beverages	6	465	6	6
7	Amusement and admissions	105	70	372	282
8	Motor fuel and fuel oil	9,043	3,128	20,577	17,020
9	Tobacco	6	353	6	2,051
10	General	16,113	2,843	17,716	10,850
11	Other commodities and services ⁷	—	—	395	—
12	Succession duties	—	—	—	—
13	Hospital insurance premiums	—	—	6	—
14	Other ⁹	320	2	101	100
15	Totals, taxes	33,199	8,192	54,420	41,596
	Government of Canada:				
16	Statutory subsidies	1,656	657	2,132	1,745
	Federal-Provincial Fiscal Arrangements Act 1962— for fiscal year 1963-64:				
17	Share of federal estate tax	297	61	2,307	920
18	Equalization (including stabilization)	14,618	3,158	19,543	16,339
19	Atlantic provinces adjustment grants	10,500	3,500	10,500	10,500
20	Newfoundland additional grant	8,000	—	—	—
	Federal-Provincial Fiscal Arrangements Act 1962— for fiscal year 1962-63:				
21	Share of federal estate tax	— 21	11	— 16	17
22	Equalization	367	663	— 492	140
23	Share of income tax on power utilities	196	54	638	40
24	Totals, Government of Canada (items 16 to 23)	35,613	8,104	34,612	29,701
	Privileges, licences, and permits:				
25	Liquor control and regulation	2,603	26	316	270
26	Motor vehicles	3,099	854	6,425	5,798
27	Natural resources	1,637	14	1,422	3,860
28	Other	915	119	754	989
29	Totals, privileges, licences, and permits	8,254	1,013	8,917	10,917
30	Sales and services	403	399	2,185	1,767
31	Fines and penalties¹¹	363	72	361	318
	Government enterprises:				
32	Liquor profits	2,783	1,498	13,066	10,099
33	Other ¹²	—	—	29	—
34	Totals, government enterprises	2,783	1,498	13,095	10,099
35	Other revenue	51	22	7	93
36	Sub-totals	80,666	19,300	113,597	94,491
	Non-revenue and surplus receipts:				
37	Refunds of previous years' expenditures	318	2	70	132
38	Repayment of advances credited to revenue	7	23	—	—
39	Other	—	—	—	—
40	Totals, non-revenue and surplus receipts	325	25	70	132
41	Totals, net general revenue	80,991	19,325	113,667	94,623
42	Population ('000's) ¹³	481	107	756	614
43	Net general revenue per capita (\$)	168	181	150	154

¹ Provincial figures have been adjusted for purposes of interprovincial comparability and are not comparable with budgetary revenue totals as appearing in provincial government Public Accounts. See Introduction and Table 5 for explanation of difference between this table and Table 1.

² Collected by the federal government for all provinces except Quebec and Ontario.

³ Collected by the federal government for all provinces except Quebec.

⁴ Collection of arrears.

⁵ Commissions on tax collections allowed to gasoline agents have been added back to motor fuel and fuel oil tax revenue and to general government expenditure as follows: Nfld. (shown gross in Public Accounts); P.E.I. 32; N.S. (shown gross in Public Accounts); N.B. 94; Que. 1,129; Ont. 1,668; Man. 304; Sask. 446; Alta. 962; B.C. 532. Commission on general and other sales tax collections have also been added back as follows: Nfld. (shown gross in Public Accounts) P.E.I. 97; N.S. 477; N.B. 490; Que. 4,892; Ont. 4,237; Man. 251; Sask. 1,158; Alta. 3; B.C. 3,380.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1964¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
11,834	13,685	1,399	1,036	2,365	3,144	35,719	—	—	35,719	1
21,489	3,706	—	—	—	—	25,195	—	—	25,195	2
121,444	192,302	14,965	9,889	23,693	34,104	412,236	—	—	412,236	3
106,051	164,370	21,442	16,076	25,126	39,358	389,282	—	—	389,282	4
—	1,404	—	7 ⁴	—	6,798	8,756	304	29	9,089	5
—	—	—	6	—	6	465	84	—	549	6
9,099	13,253	958	119	943	1,761	26,962	15	—	26,977	7
150,832	194,708	25,212	30,118	38,440	48,941	538,019	450	538	539,007	8
24,994	—	2,842	—	—	—	30,240	—	—	30,240	9
167,797	190,342	—	45,167	—	111,193	562,021	—	—	562,021	10
11,937	—	—	—	—	—	12,332	—	—	12,332	11
36,393	44,121	—	—	2 ⁴	5,161	85,679	—	—	85,679	12
—	94,258	12,840	17,349 ⁸	—	—	124,447	—	—	124,447	13
2,300	8,205	863	372	45	214	12,522	—	—	12,522	14
664,170	920,354	80,521	120,135	90,614	250,674	2,263,875	853	567	2,265,295	15
3,964	4,624	2,103	2,120	2,852	1,673	23,526	—	—	23,526	16
—	—	2,345	1,065	2,984	—	9,979	—	—	9,979	17
67,061	—	11,973	23,028	1,991	—	157,711	1,923 ¹⁰	2,378 ¹⁰	162,012	18
—	—	—	—	—	—	35,000	—	—	35,000	19
—	—	—	—	—	—	8,000	—	—	8,000	20
—	—	— 74	123	631	— 190	481	—	—	481	21
3,155	—	1,652	— 624	4,846	—	9,707	—	—	9,707	22
4,623	1,019	46	9	2,742	501	9,868	—	—	9,868	23
78,803	5,643	18,045	25,721	16,046	1,984	254,272	1,923	2,378	258,573	24
19,665	27,429	3,210	104	1,180	606	55,409	11	82	55,502	25
50,033	87,298	10,412	8,955	14,890	22,691	210,455	216	91	210,762	26
45,504	39,751	5,196	32,296	158,488	78,368	366,536	35	46	366,617	27
12,806	10,762	2,159	1,626	2,960	3,182	36,272	115	34	36,421	28
128,008	165,240	20,977	42,981	177,518	104,847	668,672	377	253	669,302	29
11,711	16,023	2,484	5,943	6,150	6,841	53,906	76	35	54,017	30
2,195	2,712	614	1,036	1,988	966	10,625	31	25	10,681	31
45,600	70,748	13,233	15,711	25,807	32,514	231,059	915	903	232,877	32
7,258	—	—	4,671	1,292	—	13,250	—	—	13,250	33
52,858	70,748	13,233	20,382	27,099	32,514	244,309	915	903	246,127	34
2,956	520	23	389	120	354	4,535	4	4	4,543	35
940,701	1,181,240	135,897	216,587	319,535	398,180	3,500,194	4,179	4,165	3,508,538	36
7,654	655	257	91	173	77	9,429	4	5	9,438	37
—	—	79	103	—	233	445	—	—	445	38
—	—	—	126	—	—	126	—	—	126	39
7,654	655	336	320	173	310	10,000	4	5	10,009	40
948,355	1,181,895	136,233	216,907	319,708	398,490	3,510,194	4,183	4,170	3,518,547	41
5,468	6,448	950	933	1,405	1,695	18,857	15	24	18,896	42
173	183	143	232	228	235	186	279	174	186	43

⁶ Taxed under the general sales tax, item 10.

⁷ N.S. — Long Distance Telephone Tax; Que. — Hospital Tax on meals.

⁸ Includes 5,272 premiums for medical care insurance.

⁹ For breakdown see Explanatory Comment to Table 3.

¹⁰ Federal tax abstention grant.

¹¹ Includes liquor fines. See Table 9, item 15.

¹² For breakdown see Table 1, footnote 8.

¹³ Population at June 1, 1963 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1964¹

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative ²	4,798	1,219	4,548	3,592
2	Legislative	371	140	736	901
3	Research, planning and statistics	—	—	55	151
4	Totals, general government	5,169	1,359	5,339	4,644
Protection of persons and property:					
5	Law enforcement	491	100	678	557
Corrections:					
6	Juvenile delinquents	146	22	381	156
7	Other	494	83	17	314
8	Police protection	1,980	159	888	646
9	Other	803	142	1,706	1,294
10	Totals, protection of persons and property	3,914	506	3,670	2,967
Transportation and communications:					
11	Airways	—	—	—	—
12	Highways, roads and bridges	22,844	6,587	30,314	30,387
13	Railways	—	—	—	—
14	Telephone, telegraph and wireless	—	—	37	—
15	Waterways	95	14	400	589
16	Other	—	6	18	—
17	Totals, transportation and communications	22,939	6,607	30,769	30,976
Health and social welfare:					
Health:					
18	General health	212	85	133	345
19	Public health	783	420	2,229	1,929
20	Medical, dental and allied services	1,959	140	202	194
21	Hospital care	13,280	2,354	21,359	21,112
22	Totals, health	16,234	2,999	23,923	23,580
Social welfare:					
23	Aid to aged persons	2,036	764	2,315	2,335
24	Aid to blind persons	104	18	166	151
25	Aid to unemployed and unemployables ³	8,770	212	4,892	1,225
26	Mothers' allowances	—	213	—	2,023
27	Child welfare	576	185	968	547
28	Labour	79	13	153	327
29	Other social welfare	1,202	74	68	459
30	Totals, social welfare	12,767	1,479	8,562	7,067
31	Totals, health and social welfare	29,001	4,478	32,485	30,647
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries	255	43	569	316
33	Parks, beaches and other recreational areas	—	153	180	222
34	Physical culture	47	37	58	35
35	Other	63	14	171	20
36	Totals, recreational and cultural services	365	247	978	593
Education:					
37	Schools operated by local authorities	20,530 ⁵	3,752	23,987	12,465
38	Universities, colleges and other schools	6,640	1,070	5,084	5,860
39	Education of the handicapped	252	29	213	231
40	Superannuation and pensions	— 75 ⁷	3	2,257	316
41	Other	701	164	539	363
42	Totals, education	28,048	5,018	32,080	19,235

See footnotes at end of table.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1964¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
40,581	44,474	4,928	7,772	5,039	18,613	135,564	469	88	136,121	1
4,237	5,166	521	677	1,213	1,578	15,540	30	25	15,595	2
487	782	2	114	97	184	1,872	—	4	1,876	3
45,305	50,422	5,451	8,563	6,349	20,375	152,976	499	117	153,592	4
15,999	6,869	1,444	1,809	3,034	2,584	33,565	340	206	34,111	5
3,288	3,639	653	167	1,582	1,529	11,563	—	—	11,563	6
6,422	13,651	1,489	1,590	2,684	6,555	33,299	—	76	33,375	7
13,220	17,090	1,291	1,381	2,267	2,416	41,338	—	410	41,748	8
12,728	18,624	2,255	3,017	6,640	4,026	51,235	21	47	51,303	9
51,657	59,873	7,132	7,964	16,207	17,110	171,000	361	739	172,100	10
481	—	—	16	—	—	497	—	7	504	11
196,083	282,129	30,507	30,833	60,096	93,749	783,529	757	226	784,512	12
—	—	—	—	—	—	—	—	—	—	13
—	—	—	494	—	—	531	—	—	531	14
452	—	46	387	298	2,107	4,388	36	—	4,424	15
8	—	—	—	—	—	32	—	—	32	16
197,024	282,129	30,553	31,730	60,394	95,856	788,977	793	233	790,003	17
4,323	4,126	733	626	926	1,340	12,849	10	20	12,879	18
24,934	10,220	2,742	4,014	1,130	4,749	53,150	195	459	53,804	19
2,793	2,564	1,647	24,038	4,057	5,447	43,041	—	—	43,041	20
151,125	208,734	33,396	37,661	42,226	50,531	581,778	429	283	582,490	21
183,175	225,644	38,518	66,339	48,339	62,067	690,818	634	762	692,214	22
23,511	14,982	2,811	7,312	7,768	14,190	78,024	7	53	78,084	23
659	492	143	216	152	300	2,401	1	9	2,411	24
38,730	21,531	3,606	6,013	10,852	10,890	106,721	41	94	106,856	25
22,538	11,130	—	—	1,010	—	36,914	—	—	36,914	26
30,792	6,482	2,445	1,400	3,042	4,047	50,484	52	52	50,588	27
4,071	2,091	370	317	431	516	8,368	1	—	8,369	28
11,048	4,594	1,801	2,629	2,842	2,135	26,852	97	14	26,963	29
131,349	61,302	11,176	17,887	26,097	32,078	309,764	199	222	310,185	30
314,524	286,946	49,694	84,226	74,436	94,145	1,000,582	833	984	1,002,399	31
1,589	2,816	92	482	241	581	6,984	19	15	7,018	32
610	7,762	675	2,224	1,261	2,083	15,170	15	9	15,194	33
228	224	77	114	—	218	1,038	2	10	1,050	34
1,814	1,967	6	514	1,435 ⁴	320	6,324	8	38	6,370	35
4,241	12,769	850	3,334	2,937	3,202	29,516	44	72	29,632	36
202,333	265,433	28,682	39,481	78,022	71,630	746,315	1,528	1,441 ⁶	749,284	37
104,105	94,872	8,196	11,052	9,592	17,468	263,939	—	13	263,952	38
505	5,345	355	217	734	1,086	8,967	—	2	8,969	39
— 678 ⁷	20,768	306	1,281	1	3,881	28,060	—	—	28,060	40
27,677	5,271	1,400	962	1,040	1,064	39,181	1	6	39,188	41
333,942	391,689	38,939	52,993	89,389	95,129	1,086,462	1,529	1,462	1,089,453	42

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1964¹ - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	National resources and primary industries:				
43	Fish and game	1,791	117	285	444
44	Forests	882	125	1,374	2,872
45	Lands: Settlement and agriculture	995	866	1,659	1,514
46	Minerals and mines	145	1	641	266
47	Water resources	—	—	28	55
48	Other	285	55	169	388
49	Totals, natural resources and primary industries	4,098	1,164	4,156	5,539
50	Trade and industrial development	500	309	1,354	805
51	Local government planning and development	370	51	160	364
	Debt charges: ⁸				
52	Commission on bond or debenture sales and other management charges	293	3	—	16
53	Discount (or amount amortized) on provincial bond sales	219	22	530	428
54	Interest	7,467	2,168	12,323	9,245
55	Loss on foreign exchange	—	—	—	64
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—
57	Totals, debt charges exclusive of debt retirement⁹	7,979	2,193	12,853	9,753
58	Unconditional grants to local governments¹⁰	1,907	447	1,332	6,387
59	Contributions to government enterprises¹¹	788	—	—	58
	Other expenditure:				
60	Civil defence	53	9	64	32
61	Housing	36	9	51	—
62	Winter works projects in municipalities	—	19	41	—
63	Other ¹²	49	75	28	31
64	Totals, other expenditure	138	112	184	63
65	Sub-totals	105,216	22,491	125,360	112,031
	Non-expense and surplus payments:				
66	Advances charged to revenue	—	8	41	—
67	Refunds of previous years' revenue	—	—	—	—
68	Other	—	—	7	14
69	Totals, non-expense and surplus payments	—	8	48	14
70	Totals, net general expenditure exclusive of debt retirement¹⁰	105,216	22,499	125,408	112,045
71	Population (000's)¹³	481	107	756	614
72	Net general expenditure exclusive of debt retirement per capita (\$)	219	210	166	182

¹ Not comparable with budgetary expenditure totals as appearing in provincial government Public Accounts. See further explanation in Introduction to this report.

² Includes expenditure on public buildings serving a number of functions.

³ Includes expenditures on permanent total disability pensions.

⁴ See Table 2, footnote 5.

⁵ Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

⁶ See Table 2, footnote 7.

⁷ Excess of teachers' pension contributions over payments of pensions, etc., to teachers.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1964¹ - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
8,757	3,393	556	402	919	1,457	18,121	29	80	18,230	43
17,217	21,140	1,170	557	6,136	15,901	67,374	5	—	67,379	44
36,136	11,122	8,306	8,281	7,335	5,038	81,252	—	—	81,252	45
2,781	1,855	509	1,529	3,506	2,187	13,420	—	—	13,420	46
2,489	4,043	7,590	1,922	1,699	908	18,734	42	—	18,776	47
2,603	1,000	1,365	2,295	587	214	8,961	—	—	8,961	48
69,983	42,553	19,496	14,986	20,182	25,705	207,862	76	80	208,018	49
9,482	6,944	1,214	2,008	1,986	1,443	26,045	52	6	26,103	50
1,034	2,293	783	1,584	1,510	303	8,452	85	33	8,570	51
98	298	469	139	170	—	1,486	—	—	1,486	52
1,636	2,096	1,377	338	—	—	6,646	—	—	6,646	53
38,545	59,301	2,698	-2,256	-16,395	-1,370	111,726	178	—	111,904	54
1,892	431	82	—	—	—	2,469	—	—	2,469	55
—	—	—	—	—	—	—	—	—	—	56
42,171	62,126	4,626	-1,779	-16,225	-1,370	122,327	178	—	122,505	57
250	35,623	2,990	10	16,682	13,353	78,981	148	97	79,226	58
—	824	—	—	—	2,119	3,789	—	—	3,789	59
421	389	—	2	78	231	1,279	—	—	1,279	60
8,497	848	—	28	—	958	10,427	—	183	10,610	61
9,717	3,317	174	1,046	1,390	2,256	17,960	—	21	17,981	62
835	59	125	—	18	21,666	22,886	—	—	22,886	63
19,470	4,613	299	1,076	1,486	25,111	52,552	—	204	52,756	64
1,089,083	1,238,894	162,027	206,695	275,333	392,481	3,729,521	4,598	4,027	3,738,146	65
—	—	104	5	—	-111	47	—	—	47	66
—	1,009 ¹³	107	74	701	—	1,891	—	—	1,891	67
7,732 ¹⁴	427	—	2,083	—	—	10,263	18	—	10,281	68
7,732	1,436	211	2,162	701	-111	12,201	18	—	12,219	69
1,096,815	1,240,240	162,238	208,857	276,034	392,370	3,741,722	4,616	4,027	3,750,365	70
5,468	6,448	950	933	1,405	1,695	18,857	15	24	18,896	71
201	192	171	224	196	231	198	308	168	198	72

⁸ Negative amounts indicate excess of revenue over expenditure.

⁹ For data on debt retirement see Table 6, item 15.

¹⁰ See Table 8, for a breakdown of all amounts paid to local governments.

¹¹ See Table 2, footnote 11.

¹² See footnotes against provincial amounts under this heading in Table 2, item 63.

¹³ Represent repayment to the Government of Canada under the 1952 Tax Rental agreement.

¹⁴ Transfer to reserve for doubtful accounts.

¹⁵ Population at June 1, 1963 as estimated by the Census Division, Dominion Bureau of Statistics.

**TABLE 5. Reconciliation of General Revenue with Provincial Accounts for Fiscal Year
Ended March 31, 1964**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary revenue per public accounts	103,532	23,939	116,146	118,584
	To arrive at "gross general revenue"				
	Add:				
2	Revenue of administrative or special funds ¹	4,710	3,494	489	904
3	Capital account revenue	20,926	3,384	—	—
4	Revenue deducted from ordinary expenditure in public accounts	255	—	28,301	3,176
5	Revenue deducted from capital expenditure in public accounts	—	—	2,957	7,104
6	Expenditure deducted from revenue in public accounts	—	129	550	584
7	Unremitted revenue from liquor operations	—	—	721	—
8	Adjustment under Federal Provincial Fiscal Arrangements Act	—	—	—	33
9	Liquor board revenue other than from liquor sales	—	—	217	—
10	Other	—	—	20 ²	—
11	Total additions	25,891	7,007	33,255	11,801
	Deduct:				
12	Refunds of current year's expenditure included in revenue in public accounts	210	1,935	94	210
13	Refunds of current year's revenue included in expenditure in public accounts	—	68	—	—
14	Sinking fund earnings included in revenue in public accounts	—	—	—	—
15	Revenue of working capital funds to be offset against expenditure	359	—	210	149
16	Profits of working capital funds taken into revenue in public accounts	—	—	—	—
17	Offsets to adjust contributions to and from government enterprises to a "net" basis	539	—	—	—
18	Employees' contributions to superannuation plan taken into revenue in public accounts	421	—	—	916
19	To deduct amount turned over by liquor board in excess of profits on sales	425	—	—	—
20	Adjustment under Federal Provincial Fiscal Arrangements Act	—	—	1,445	—
21	Non revenue items—loans and repayments	—	—	—	—
22	Non revenue items included in capital account	1,240	—	—	—
23	Collection of pre-Union assets	13	—	—	—
24	Previous years surplus included in revenue	—	—	—	—
	Interfund eliminations:				
25	Special fund expenditure included in provincial ordinary revenue	6,556	—	—	203
26	Special fund expenditure included in revenue of other special fund	—	—	—	—
27	Provincial ordinary expenditure included in special fund revenue	213	1,442	202	—
28	Provincial ordinary expenditure included in capital revenue	—	—	—	—
29	Intervote transfer	—	—	—	—
30	Total deductions	9,976	3,445	1,951	1,478
31	Gross general revenue (Table 1, item 29)	119,447	27,501	147,450	128,907
	To arrive at "net general revenue"				
	Deduct:				
32	Interest, discount, premium and exchange	462	163	3,991	3,228
33	Grants-in-aid and shared-cost contributions	36,114	7,380	28,912	29,908
34	Institutional revenue	1,880	633	880	1,148
35	Net general revenue (Table 3, item 41)	80,991	19,325	113,667	94,623

¹ See text page 15 for a complete listing of the administrative or special funds included in these statistics.

² Adjustment re Nova Scotia Power Commission.

**TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year
Ended March 31, 1964**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
941,355	1,079,136	141,769	207,062	422,031	389,757	6,206	7,031	1
2,914	298,939	45,466	33,540	1,974	1,752	—	—	2
78	2,245	154,617	—	53,537	—	1,396	1,023	3
238,545	145,145	21,142	61,373	—	91,182	—	—	4
19,697	34,353	—	2,863	—	—	—	—	5
6,051	5,905	555	1,604	965	3,912	18	—	6
—	—	14	516	667	285	—	—	7
78	—	—	—	395	2,290	—	—	8
—	1,279	—	—	1,180	—	—	82	9
—	—	—	—	—	—	—	725 ³	10
267,363	487,866	221,794	99,896	58,718	99,421	1,414	1,830	11
—	3,158	418	695	4,196	—	2,446	45	12
59	—	—	—	—	—	—	—	13
5,152	2,783	—	—	—	—	—	—	14
—	—	—	—	—	—	134	—	15
—	—	3	103	508	—	—	—	16
—	—	9	—	3,892	—	—	—	17
678	—	—	677	6,386	—	—	—	18
—	—	—	—	—	—	—	1,387	19
—	—	—	—	—	190	—	—	20
—	—	—	—	—	—	—	840	21
—	—	145,515	—	43,879	—	—	—	22
—	—	—	—	—	—	—	—	23
—	—	13,962	—	—	—	—	—	24
—	1,033	—	2,254	45	—	—	—	25
—	—	—	—	—	—	—	—	26
6	57,454	10,282	14,641	—	108	—	—	27
—	—	—	—	—	—	—	—	28
—	—	—	—	1,896	—	—	—	29
5,895	64,428	170,189	18,370	60,802	298	2,580	2,272	30
1,202,823	1,502,574	193,374	288,588	419,947	488,880	5,040	6,589	31
11,076	27,985	13,100	28,250	16,875	1,765	62	—	32
239,712	282,317	42,887	41,775	79,605	85,859	795	2,419	33
3,680	10,377	1,154	1,656	3,759	2,766	—	—	34
948,355	1,181,895	136,233	216,907	319,708	398,490	4,183	4,170	35

³ Special revenue for flood assistance.

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1964**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary expenditure per public accounts	102,982	23,755	108,651	125,520
	To arrive at "gross general expenditure":				
	Add:				
2	Expenditure of administrative or special funds ²	12,208	3,211	1,528	778
3	Capital account expenditure	42,676	7,972	16,985	15,997
4	Revenue deducted from ordinary expenditure in public accounts	255	—	28,301	3,176
5	Revenue deducted from capital expenditure in public accounts	—	—	2,957	7,104
6	Expenditure deducted from revenue in public accounts	—	129	550	584
7	Items charged to surplus account by province	—	—	—	—
8	Deficits of working capital funds not taken into expenditure	—	19	—	204
9	Liquor board expenditure other than liquor selling costs	—	—	938	—
10	Interest on public debt charged to sinking funds	—	—	—	—
11	Other	—	—	20 ³	—
12	Total additions	55,139	11,331	51,279	27,843
	Deduct:				
13	Refunds of current year's expenditure included in revenue in public accounts	210	1,935	94	210
14	Refunds of current year's revenue included in expenditure in public accounts	—	68	—	—
15	Debt retirement included in ordinary expenditure	3,643	941	—	5,556
16	Revenue of working capital funds to be offset against expenditure	359	—	210	149
17	Operating surplus of working capital funds to be offset against expenditure	—	—	233	—
18	Offsets to adjust contributions to and from government enterprises to a "net" basis	539	—	—	—
19	Employees' contributions to superannuation plan to be offset against expenditure	421	—	—	916
20	Contributions to liquor boards offset against liquor profits	611	—	—	—
21	Non expenditure items—Loans and repayments	—	25	—	—
22	Non expenditure items included in capital account	1,897	—	—	—
	Interfund eliminations:				
23	Special fund expenditure included in provincial ordinary revenue	6,556	—	—	203
24	Special fund expenditure included in revenue of other special fund	—	—	—	—
25	Provincial ordinary expenditure included in special fund revenue	213	1,442	202	—
26	Intervote transfer	—	—	—	—
27	Total deductions	14,449	4,411	739	7,034
28	Gross general expenditure exclusive of debt retirement (Table 2, item 70)	143,672	30,675	159,191	146,329
	To arrive at "net general expenditure":				
	Deduct:				
29	Interest, discount, premium and exchange	462	163	3,991	3,228
30	Grants-in-aid and shared-cost contributions	36,114	7,380	28,912	29,908
31	Institutional revenue	1,880	633	880	1,148
32	Net general expenditure exclusive of debt retirement (Table 4, item 70)	105,216	22,499	125,408	112,045

¹ Total "budgetary" expenditure including capital expenditure 26,167.

² See text page 15 for a complete listing of the administrative or special funds included in these statistics.

³ Adjustments re Nova Scotia Power Commission.

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1964**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
905,757	947,181	130,542	197,737 ¹	331,602	385,684	5,316	6,026	1
2,527	295,649	45,571	35,163	2,433	1,805	—	—	2
195,152	233,564	171,716	—	99,736	—	2,719	749	3
238,545	145,145	21,142	61,373	—	91,182	—	—	4
19,697	34,353	—	2,863	—	—	—	—	5
6,051	5,905	555	1,604	965	3,912	18	—	6
—	1,009	—	—	—	—	—	—	7
—	—	—	—	—	—	—	—	8
—	1,258	14	168	—	285	—	—	9
—	—	—	—	—	—	—	808 ⁴	10
—	—	—	—	—	—	—	—	11
461,972	716,883	238,998	101,171	103,134	97,184	2,737	1,557	12
—	3,158	418	695	4,196	—	2,446	45	13
59	—	—	—	—	—	—	—	14
15,703	41,500	5,359	—	2,359	—	—	—	15
—	—	—	—	—	—	134	—	16
—	—	3	103	502	—	—	—	17
—	—	9	—	3,892	—	—	—	18
678	—	—	677	6,386	—	—	—	19
—	—	—	—	—	—	—	1,078	20
—	—	—	—	—	—	—	14	21
—	—	134,090	—	39,187	—	—	—	22
—	1,033	—	2,254	45	—	—	—	23
—	—	—	—	—	—	—	—	24
6	57,454	10,282	14,641	—	108	—	—	25
—	—	—	—	1,896	—	—	—	26
16,446	103,145	150,161	18,370	58,463	108	2,580	1,137	27
1,351,283	1,560,919	219,379	280,538	376,273	482,760	5,473	6,446	28
11,076	27,985	13,100	28,250	16,875	1,765	62	—	29
239,712	282,317	42,887	41,775	79,605	85,859	795	2,419	30
3,680	10,377	1,154	1,656	3,759	2,766	—	—	31
1,096,815	1,240,240	162,238	208,857	276,034	392,370	4,616	4,027	32

¹ Special expenditure re flood assistance.

⁴ Debt retirement of 9,347 was charged to surplus.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1964**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	From Government of Canada:				
1	Federal-Provincial Fiscal Arrangements Act (Table 1, item 3)	15,261	3,893	21,342	17,416
2	Share of income tax on power utilities (Table 1, item 4)	196	54	638	40
3	Subsidies (Table 1, item 2)	20,156 ²	4,157 ³	12,632 ³	12,245 ³
4	Sub-totals, items 1 to 3	35,613	8,104	34,612	29,701
	Grants-in-aid and shared-cost contributions:				
	Highways, roads and bridges:				
5	Trans-Canada highway	11,704	982	887	5,497
6	Railway grade crossing fund	—	—	201	237
7	Roads to resources	1,048	965	849	1,128
8	Other highways, roads and bridges	—	20	96	—
9	Totals, highways, roads and bridges	12,752	1,967	2,033	6,862
	Health and social welfare:				
10	Hospital insurance and diagnostic services	8,744	1,885	14,727	12,258
	General health grants:				
11	Hospital construction	172	25	1,324	1,003
12	General public health	349	212	630	519
13	Tuberculosis control	148	30	140	105
14	Mental health	177	74	394	279
15	Professional training	109	19	82	50
16	Cancer control	13	16	63	110
17	Public health research	5	—	112	7
18	Medical rehabilitation and crippled children	61	12	78	86
19	Child and maternal health	57	7	72	38
20	Vital statistics fees	2	—	3	3
21	Other health	—	1	—	1
22	Old age assistance	2,037	398	2,086	2,126
23	Allowances to blind persons	247	47	475	418
24	Disabled persons allowances	587	313	1,235	916
25	Unemployment assistance	4,539	376	1,771	1,736
26	Other social welfare	17	4	40	7
27	Totals, health and social welfare	17,264	3,419	23,232	19,662
	Recreational and cultural services:				
28	Camp ground and picnic area development	—	8	7	20
29	Fitness and amateur sport	11	25	17	28
30	Totals, recreational and cultural services	11	33	24	48
	Education:				
	Vocational training:				
31	Capital assistance to trade and vocational schools and technical institutes and vocational high schools	4,837	1,386	886	1,656
32	Vocational high school training program	—	51	70	43
33	Technician training	15	—	13	35
34	Trade and other occupational training	330	23	250	310
35	Training in cooperation with industry	—	—	7	5
36	Training of unemployed	294	131	414	308
37	Training of disabled persons	16	—	86	42
38	Training for the preparation and upgrading of technical and vocational teachers, supervisors and administrators	—	—	37	6
39	Training for federal departments and agencies	—	—	11	—
40	Assistance to students	—	6	10	10
41	Technical and vocational correspondence courses	—	—	—	—
42	Apprenticeship training	46	—	131	89
43	Citizenship and language instruction for immigrants	—	1	1	—
44	Other ⁵	—	66	—	—
45	Totals, education	5,538	1,664	1,916	2,504

See footnotes at end of table.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1964**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
70,216	—	15,896	23,592	10,452	— 190	177,878	1,923	2,378 ¹	182,179	1
4,623	1,019	46	9	2,742	501	9,868	—	—	9,868	2
3,964	4,624	2,103	2,120	2,852	1,673	66,526	—	—	66,526	3
78,803	5,643	18,045	25,721	16,046	1,984	254,272	1,923	2,378	258,573	4
8,010	4,202	120	—	256	9,507	41,165	—	—	41,165	5
1,008	1,846	—	175	317	127	3,911	—	—	3,911	6
1,367	499	717	280	887	1,025 ⁴	8,765	—	—	8,765	7
1	130	328	—	—	—	575	—	—	575	8
10,386	6,677	1,165	455	1,460	10,659	54,416	—	—	54,416	9
108,868	132,553	19,976	20,462	29,276	33,708	382,457	377	1,093	383,927	10
5,968	7,500	309	1,181	1,756	881	20,119	36	22	20,177	11
1,705	3,091	730	890	1,147	1,342	10,615	5	125	10,745	12
1,179	784	178	146	212	248	3,170	19	10	3,199	13
2,531	2,700	435	436	683	581	8,290	32	—	8,322	14
638	411	87	75	128	131	1,730	—	3	1,733	15
748	1,416	163	500	257	282	3,568	—	6	3,574	16
613	497	83	95	114	144	1,670	—	17	1,687	17
705	336	159	45	116	252	1,850	—	2	1,852	18
421	347	65	75	95	81	1,258	46	—	1,304	19
—	24	—	4	6	—	42	—	—	42	20
53	10	—	—	—	—	65	—	—	65	21
18,578	13,462	2,124	2,171	2,534	2,836	48,352	12	62	48,426	22
1,695	1,047	230	246	276	336	5,017	2	27	5,046	23
8,375	6,183	616	669	716	930	20,540	5	14	20,559	24
32,518	19,711	5,027	4,641	7,817	16,493	94,629	79	116	94,824	25
16	130	75	110	41	33	473	—	—	473	26
184,611	190,202	30,257	31,746	45,174	58,278	603,845	613	1,497	605,955	27
—	—	39	70	—	—	144	17	1	162	28
—	—	64	15	13	—	173	4	7	184	29
—	—	103	85	13	—	317	21	8	346	30
6,819	61,811	1,789	2,211	16,599	7,395	105,389	62	45	105,496	31
845	891	157	501	305	247	3,110	6	—	3,116	32
5,470	906	44	145	349	87	7,064	—	1	7,065	33
6,053	991	113	1,405	1,876	685	12,036	40	9	12,085	34
65	6	—	—	7	15	105	—	—	105	35
1,252	6,119	474	299	311	644	10,246	22	4	10,272	36
111	281	81	155	9	16	797	—	—	797	37
17	13	13	8	76	15	185	—	—	185	38
18	8	52	—	—	147	236	—	3	239	39
347	100	8	—	37	30	548	—	3	551	40
—	—	—	—	—	1	1	—	—	1	41
—	765	82	133	634	555	2,435	—	—	2,435	42
—	—	—	30	3	9	44	—	—	44	43
—	478	—	—	1	—	545	—	—	545	44
20,997	72,369	2,813	4,887	20,207	9,846	142,741	130	65	142,936	45

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1964 - Concluded**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	From Government of Canada - Concluded:				
	Grants-in-aid and shared-cost contributions - Concluded:				
	Natural resources and primary industries:				
	Fish and game:				
46	Registered traplines	—	—	—	—
47	Construction of vessels	35	—	150	90
	Forests:				
48	Forest inventories, reforestation, forest fire protection, forest access road construction, and stand improvement	165	40	238	367
	Lands: Settlement and agriculture:				
49	Contributions in respect of unharvested crops	—	—	68	—
50	Agricultural lime assistance	11	66	108	91
51	Effective organization of agricultural manpower	—	—	9	7
52	Other agricultural grants	13	2	13	15
53	Land protection and reclamation	—	—	—	—
54	Agriculture Rehabilitation and Development Act	31	51	71	99
55	Water resources: Conservation and control	—	—	—	—
56	Other natural resources and primary industries grants	—	—	20	—
57	Totals, natural resources and primary industries	255	159	677	669
	Other expenditure:				
58	Civil defence	25	25	275	150
59	Winter works projects in municipalities	255	111	71	—
60	Other	—	—	—	13
61	Totals, other expenditure	280	136	346	163
62	Totals, grants-in-aid and shared-cost contributions from Government of Canada (Table 1, item 5)	36, 100	7, 378	28, 228	29, 908
63	Totals, received from Government of Canada	71, 713	15, 482	62, 840	59, 609
	From local governments:				
	Shared-cost contributions:				
64	Law enforcement	—	—	—	—
65	Corrections - Juvenile delinquents	—	—	12	—
66	Highways, roads and bridges	—	—	143	—
67	Hospital care	—	—	—	—
68	General and public health and medical services	—	2	—	—
69	Aid to unemployed and unemployables	—	—	—	—
70	Child welfare	—	—	—	—
71	Other social welfare	—	—	—	—
72	Education	—	—	529	—
73	Land drainage and improvement	—	—	—	—
74	Miscellaneous	14	—	—	—
75	Totals, received from local governments (Table 1, item 7)	14	2	684	—
76	Totals, received from all governments	71, 727	15, 484	63, 524	59, 609

¹ Federal tax abatement grant.

² See Table 1, footnote 3.

³ See Table 1, footnote 4.

⁴ Applied against expenditure on mining roads, classified under "Natural Resources and Primary Industries - Minerals and Mines", on Tables 2 and 4.

⁵ P.E.I. - Grant to Prince of Wales College; Ont. - grants to colleges and universities re degree and graduate degree courses; Alta. - inspection of Indian schools.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1964 — Concluded**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	129	45	—	—	—	174	—	—	174	46
203	—	—	—	—	—	478	—	—	478	47
1,963	1,402	300	677	1,662	1,831	8,645	—	—	8,645	48
—	—	451	217	—	—	736	—	—	736	49
1,230	43	—	—	—	72	1,621	—	—	1,621	50
25	—	5	6	29	9	90	—	—	90	51
104	81	56	59	13	7	363	—	—	363	52
—	30	142	—	—	—	172	—	—	172	53
1,200	75	664	981	207	103	3,482	—	—	3,482	54
—	1,551	5,361	—	—	—	6,912	—	—	6,912	55
159	33	—	66	45	103	426	—	—	426	56
4,884	3,344	7,024	2,006	1,956	2,125	23,099	—	—	23,099	57
1,173	1,354	—	100	584	532	4,218	—	—	4,218	58
11,881	6,952	1,169	1,808	2,971	3,466	28,684	—	16	28,700	59
—	—	—	4	—	—	17	31	833 ⁶	881	60
13,054	8,306	1,169	1,912	3,555	3,998	32,919	31	849	33,799	61
233,932	280,898	42,531	41,091	72,365	84,906	857,337	795	2,419	860,551	62
312,735	286,541	60,576	66,812	88,411	86,890	1,111,609	2,718	4,797	1,119,124	63
—	—	—	—	—	—	—	—	—	—	64
—	—	—	—	25	—	37	—	—	37	65
444	1,413	—	319	—	—	2,319	—	—	2,319	66
24 ⁷	—	—	—	7,215 ⁸	—	7,239	—	—	7,239	67
—	—	324	332	—	289	947	—	—	947	68
354	—	—	—	—	—	354	—	—	354	69
1,471	—	—	33	—	407	1,911	—	—	1,911	70
6	6	—	—	—	99	111	—	—	111	71
1,089	—	—	—	—	157	1,775	—	—	1,775	72
98	—	—	—	—	—	98	—	—	98	73
2,294 ⁹	—	32	—	—	1	2,341	—	—	2,341	74
5,780	1,419	356	684	7,240	953	17,132	—	—	17,132	75
318,515	287,960	60,932	67,496	95,651	87,843	1,128,741	2,718	4,797	1,136,256	76

⁶ Includes 805 in respect of losses incurred in 1963 flooding of MacKenzie District.

⁷ Contributions from municipalities under the Public Charities Act towards maintenance of indigents; etc.

⁸ Municipal contributions for hospital insurance from equalized assessment.

⁹ Includes 1,410 municipal contribution on sales tax and 824 for work done in the mining village of Matagami.

TABLE 8. Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1964

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	To local governments:				
	Unconditional grants:				
1	Shared-revenue contributions ¹	—	—	10	—
2	Subsidies	1,907	379	1,322	6,374
3	Grants in lieu of local taxes on provincial government property ²	—	68	—	13
4	Totals, unconditional grants (Table 2, item 58)	1,907	447	1,332	6,387
	Grants-in-aid and shared-cost contributions:				
	Protection of persons and property:				
5	Corrections	—	—	—	33
6	Police protection	—	—	—	—
7	Other:				
8	Fire protection	—	2	—	—
	Other	—	—	5	—
	Transportation and communications:				
9	Highways, roads and bridges	287	51	209	294
	Health and social welfare:				
10	Public health	66	—	47	—
11	Medical, dental and allied services	—	—	—	—
12	Hospital care ³	—	—	843	652
13	Aid to aged persons (homes)	—	—	—	—
14	Aid to unemployed and unemployables	—	—	1,609	2,088
15	Child welfare	—	—	—	295
16	Other	—	—	—	—
	Recreational and cultural services:				
17	Parks, beaches and other recreational areas	—	—	—	10
18	Other	—	—	—	—
	Education:				
19	Schools operated by local authorities ⁴	5	3,536	22,158	11,645
	Natural resources and primary industries:				
20	Lands: Settlement and agriculture	—	—	1	7
21	Other	—	—	—	5
22	Local government planning and development	—	—	—	223
	Other expenditure:				
23	Civil defence	—	—	105	106
24	Winter works projects	255	130	112	—
25	Other	—	—	—	1
26	Totals, grants-in-aid and shared-cost contributions	608	3,719	25,089	15,359
27	Totals, paid to local governments	2,515	4,166	26,421	21,746
	To Government of Canada:				
28	Police services — RCMP	901	159	888	646
29	Other ⁵	—	—	—	—
30	Totals, paid to all governments	3,416	4,325	27,309	22,392

¹ N.S. — Share of crown land leases; Ont. — share of liquor licenses; Alta. — share of liquor fines.

² Does not include grants in lieu of taxes paid by provincial government enterprises.

³ Excludes amounts paid directly to municipal hospital boards.

⁴ Includes grants paid directly to teachers in P.E.I., N.B. and Que.

⁵ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 19,357.

⁶ Local schools are operated by the Territorial Government and by religious denominations.

TABLE 8. Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1964

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	1,273	—	—	220	—	1,503	—	—	1,503	1
250	32,139	2,724	—	15,000	13,353	73,448	148	97	73,693	2
—	2,211	266	10	1,462	—	4,030	—	—	4,030	3
250	35,623	2,990	10	16,682	13,353	78,981	148	97	79,226	4
—	14	—	—	—	—	47	—	—	47	5
—	310	—	—	313	—	623	—	—	623	6
1,100	198	—	—	—	—	1,300	—	—	1,300	7
25	454	—	—	—	—	484	—	—	484	8
7,532	87,618	3,094	7,009	6,183	471	112,748	49	25	112,822	9
6,097	3,304	90	190	1,640	322	11,756	—	—	11,756	10
6	42	110	—	—	—	158	—	—	158	11
—	—	—	3	—	—	1,498	—	—	1,498	12
—	8,097	—	—	—	26	8,123	—	—	8,123	13
—	26,268	2,340	5,895	2,736	19,888	60,824	—	20	60,844	14
—	4,779	—	1	—	—	5,075	—	—	5,075	15
—	285	28	1	—	—	314	—	—	314	16
—	453	—	43	14	—	520	—	—	520	17
—	640	—	—	—	—	640	4	—	644	18
200,089	319,469	29,359	37,634	75,029	68,384	767,303	6	1737	767,476	19
305	820	340	177	210	81	1,941	—	—	1,941	20
38	65	196	1,302	—	—	1,606	—	—	1,606	21
—	439	9	239	252	10	1,172	—	—	1,172	22
307	1,269	—	—	178	591	2,556	—	—	2,556	23
21,278	7,783	1,331	2,845	4,290	5,722	43,746	—	37	43,783	24
5,446 ^a	22	—	11	—	1	5,481	—	1	5,482	25
242,223	462,329	36,897	55,350	90,845	95,496	1,027,915	53	256	1,028,224	26
242,473	497,952	39,887	55,360	107,527	108,849	1,106,896	201	353	1,107,450	27
—	—	1,277	1,370	1,843	2,326	9,410	—	—	9,410	28
160	35	—	1,126	—	—	1,321	—	—	1,321	29
242,633	497,987	41,164	57,856	109,370	111,175	1,117,627	201	353	1,118,181	30

⁷ Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

^a Includes 5,444 interest on debt assumed on loans by the city of Montreal and the Montreal Metropolitan Corporation.

⁹ Consists of: Quebec—Department of Northern Affairs and Natural Resources 10; Department of Mines and Technical Surveys—Aeromagnetic Surveys 150; Ontario—annuities and bonuses to Indians 35; Saskatchewan—South Saskatchewan River Dam Project agreement 1,024, Airborne Geophysical program 100, Department of Northern Affairs and Natural Resources—water rights 2.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1964¹

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Operations				
1	Gross sales	7,867	4,651 ²	39,154	28,398
2	Deduct cost of goods sold	4,362	2,972	23,257	15,984
3	Gross profit on sales	3,505	1,679	15,897	12,414
4	Deduct administrative and general expenses less miscellaneous income	722	181	2,831	2,315
5	Net profits (as per Tables 1 and 3)	2,783	1,498	13,066	10,099
	Reconciliation with Liquor Board operations:				
	Add: Revenue excluded from above and shown on general revenue tables as:				
6	Privileges, licences and permits	2,603	26	158	270
7	Fines and penalties	31	—	59	—
8	Confiscations	—	—	—	—
	Deduct: Expenditure excluded from item 4 and shown on expenditure tables as:				
9	Enforcement expenses	—	—	16	—
10	Other ⁴	—	—	922	—
11	Net profits as per Liquor Board reports	5,417	1,524	12,345	10,369
	Summary⁵				
12	Net profit, Table 3, item 32	2,783	1,498	13,066	10,099
13	Sales tax, Table 3, item 6	—	465	—	—
14	Privileges, licences and permits, Table 3, item 25	2,603	26	316	270
15	Fines and penalties, included in Table 3, item 31	31	24	59	48
16	Confiscations, included in Table 3, item 35	—	—	2	—
17	Totals, revenue from liquor operations	5,417	2,013	13,443	10,417

¹ Figures in the published Liquor Board reports have been adjusted for purposes of interprovincial comparability. A reconciliation with these liquor reports is given in items 6 to 11.

² After deducting health tax 465 paid by purchaser. See item 13.

³ Includes commission received for collection of general sales tax.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1964¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
130,603	229,543	60,342	50,608	84,786	117,122	753,074	2,390	2,198	757,662	1
71,414	140,558	44,595	32,231	53,693	79,375	468,441	1,329	1,148	470,918	2
59,189	88,985	15,747	18,377	31,093	37,747	284,633	1,061	1,050	286,744	3
13,589	18,237	2,514	2,666	5,286	5,233	53,574	146	147	53,867	4
45,600²	70,748	13,233	15,711	25,807	32,514	231,059	915	903	232,877	5
19,665	27,429	3,210	104	1,180	562	55,207	1	82	55,290	6
—	197	—	—	—	—	287	—	—	287	7
23	5	—	1	—	—	29	—	—	29	8
—	—	14	18	—	285	333	—	—	333	9
—	1,258	—	150	—	—	2,330	—	—	2,330	10
65,288	97,121	16,429	15,648	26,987	32,791	283,919	916	985	285,820	11
45,600	70,748	13,233	15,711	25,807	32,514	231,059	915	903	232,877	12
—	—	—	—	—	—	465	84	—	549	13
19,665	27,429	3,210	104	1,180	606	55,409	11	82	55,502	14
348	197	230	286	448	—	1,671	18	—	1,689	15
23	5	—	1	—	—	31	—	—	31	16
65,636	98,379	16,673	16,102⁶	27,435	33,120	288,635	1,028	985	290,648	17

⁴ N.S. — maintenance of RCMP and prisoners committed expenses; Ont. — liquor licence revenue paid to municipalities; Sask. — transfer of 150 to provincial treasurer by Liquor Licensing commission.

⁵ Includes revenue collected directly by provincial departments in addition to items 5 to 8 which are reported by the liquor boards.

⁶ Includes Liquor Licensing Commission.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964**

NEWFOUNDLAND

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
			Salaries and wages (a)	Other (b)					(c)	(d)	(e)	(f)
			thousands of dollars					
	General government:							
1	Executive and administrative	4,798	1,697	3,064	—	—	—	37
2	Legislative.....	371	227	144	—	—	—	—
3	Research, planning and statistics	—	—	—	—	—	—	—
4	Totals, general government	5,169	1,924	3,208	—	—	—	37
	Protection of persons and property:							
5	Law enforcement	491	344	147	—	—	—	—
	Corrections:							
6	Juvenile delinquents	149	94	55	—	—	—	—
7	Other offenders	502	282	220	—	—	—	—
8	Police protection	1,980	717	1,246	—	—	—	17
9	Other	817	619	189	9	—	—	—
10	Totals, protection of persons and property	3,939	2,056	1,857	9	—	—	17
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	35,596	5,246	30,063	—	—	287	—
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—	—
15	Waterways	95	—	95	—	—	—	—
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	35,691	5,246	30,158	—	—	287	—
	Health and social welfare:							
	Health:							
18	General health	328	201	115	12	—	—	—
19	Public health	1,527	352	926	183	—	66	—
20	Medical, dental and allied services	2,020	1,309	592	119	—	—	—
21	Hospital care	23,929	7,069	10,346	6,514	—	—	—
22	Totals, health	27,804	8,931	11,979	6,828	—	66	—
	Social welfare:							
23	Aid to aged persons	4,140	148	84	3,908	—	—	—
24	Aid to blind persons	351	—	—	351	—	—	—
25	Aid to unemployed and unemploy- ables	13,896	—	—	13,896	—	—	—
26	Mothers' allowances	—	—	—	—	—	—	—
27	Child welfare	586	90	88	408	—	—	—
28	Labour	79	63	16	—	—	—	—
29	Other social welfare	1,219	862	279	60	—	—	18
30	Totals, social welfare	20,271	1,163	467	18,623	—	—	18
31	Totals, health and social welfare	48,075	10,094	12,446	25,451	—	66	18
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	255	145	64	40	—	—	6
33	Parks, beaches and other recreational areas	—	—	—	—	—	—	—
34	Physical culture	58	—	58	—	—	—	—
35	Other	63	—	—	63	—	—	—
36	Totals, recreational and cultural services	376	145	122	103	—	—	6

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 — Concluded
NEWFOUNDLAND**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
			thousands of dollars					
	Education:							
37	Schools operated by local authorities...	20,530	335	252	586	—	19,357	—
38	Universities, colleges and other schools	12,237	784	10,672	724	—	—	57
39	Education of the handicapped	252	—	—	252	—	—	—
40	Superannuation and pensions	-75 ¹	—	—	—	—	—	-75 ¹
41	Other	701	181	46	474	—	—	—
42	Totals, education	33,645	1,300	10,970	2,036	—	19,357	-18
	Natural resources and primary industries:							
43	Fish and game	1,826	487	702	20	88	—	529
44	Forests	1,047	448	590	9	—	—	—
45	Lands: Settlement and agriculture	1,050	268	619	40	120	—	3
46	Minerals and mines	145	105	40	—	—	—	—
47	Water resources	—	—	—	—	—	—	—
48	Other	285	64	221	—	—	—	—
49	Totals, natural resources and pri- mary industries	4,353	1,372	2,172	69	208	—	532
50	Trade and industrial development	500	195	260	45	—	—	—
51	Local government planning and develop- ment	370	145	178	47	—	—	—
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	293	—	293	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	219	—	219	—	—	—	—
54	Interest	7,929	—	—	7,779	—	—	150
55	Loss on foreign exchange	—	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	8,441	—	512	7,779	—	—	150
58	Unconditional grants to local govern- ments	1,907	—	—	—	—	1,907	—
59	Payments	788	—	—	—	—	—	788 ²
	Other expenditure:							
60	Civil defence	78	32	45	1	—	—	—
61	Housing	36	23	6	—	6	—	1
62	Winter works projects in municipalities	255	—	—	—	—	255	—
63	Other	49	—	49	—	—	—	—
64	Totals, other expenditure	418	55	100	1	6	255	1
65	Sub-totals	143,672	22,532	61,983	35,540	214	21,872	1,531
	Non-expense and surplus payments:							
66	Advances charged to current account...	—	—	—	—	—	—	—
67	Refunds of previous years' revenue	—	—	—	—	—	—	—
68	Other	—	—	—	—	—	—	—
69	Totals, non-expense and surplus payments	—	—	—	—	—	—	—
70	Totals, gross general expenditure exclusive of debt retirement	143,672	22,532	61,983	35,540	214	21,872 ³	1,531

¹ Pension contributions by teachers in excess of pension outpayments.² Offset against revenue in the economic analysis.³ Includes grants of 19,357 to denominational schools.

**TABLE 11. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
PRINCE EDWARD ISLAND**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
			Salaries and wages (a)	Other (b)				
					(c)	(d)	(e)	(f)
			thousands of dollars					
	General government:							
1	Executive and administrative	1, 219	383	732	—	—	—	104
2	Legislative	140	98	42	—	—	—	—
3	Research, planning and statistics	—	—	—	—	—	—	—
4	Totals, general government	1, 359	481	774	—	—	—	104
	Protection of persons and property:							
5	Law enforcement	100	62	38	—	—	—	—
	Corrections:							
6	Juvenile delinquents	22	—	—	22	—	—	—
7	Other offenders	83	29	54	—	—	—	—
8	Police protection	159	—	159	—	—	—	—
9	Other	142	101	37	2	—	2	—
10	Totals, protection of persons and property	506	192	288	24	—	2	—
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	8, 554	1, 348	7, 155	—	—	51	—
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—	—
15	Waterways	14	1	13	—	—	—	—
16	Other	6	5	1	—	—	—	—
17	Totals, transportation and com- munications	8, 574	1, 354	7, 169	—	—	51	—
	Health and social welfare:							
	Health:							
18	General health	104	51	53	—	—	—	—
19	Public health	786	423	349	14	—	—	—
20	Medical, dental and allied services	153	22	121	10	—	—	—
21	Hospital care	4, 529	799	533	3, 197	—	—	—
22	Totals, health	5, 572	1, 295	1, 056	3, 221	—	—	—
	Social welfare:							
23	Aid to aged persons	1, 374	299	264	811	—	—	—
24	Aid to blind persons	65	—	—	65	—	—	—
25	Aid to unemployed and unemploy- ables	901	—	—	901	—	—	—
26	Mothers' allowances	213	—	1	212	—	—	—
27	Child welfare	185	23	6	156	—	—	—
28	Labour	13	6	5	2	—	—	—
29	Other social welfare	78	43	24	11	—	—	—
30	Totals, social welfare	2, 829	371	300	2, 158	—	—	—
31	Totals, health and social welfare	8, 401	1, 666	1, 356	5, 379	—	—	—
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	43	27	15	1	—	—	—
33	Parks, beaches and other recreational areas	161	56	105	—	—	—	—
34	Physical culture	62	—	50	12	—	—	—
35	Other	14	—	—	14	—	—	—
36	Totals, recreational and cultural services	280	83	170	27	—	—	—

**TABLE 11. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 — Concluded
PRINCE EDWARD ISLAND**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
			thousands of dollars					
	Education:							
37	Schools operated by local authorities	3,752	72	138	6	—	3,536	—
38	Universities,colleges and other schools	2,829	541	2,160	128	—	—	—
39	Education of the handicapped	29	4	4	21	—	—	—
40	Superannuation and pensions	3	—	3	—	—	—	—
41	Other	165	44	25	96	—	—	—
42	Totals, education	6,778	661	2,330	251	—	3,536	—
	Natural resources and primary industries:							
43	Fish and game	117	28	80	9	—	—	—
44	Forests	165	85	80	—	—	—	—
45	Lands: Settlement and agriculture	1,020	231	475	93	221	—	—
46	Minerals and mines	1	—	1	—	—	—	—
47	Water resources	—	—	—	—	—	—	—
48	Other	55	39	14	2	—	—	—
49	Totals, natural resources and pri- mary industries	1,358	383	650	104	221	—	—
50	Trade and industrial development	309	30	180	5	61	—	33
51	Local government planning and develop- ment	51	17	34	—	—	—	—
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	3	—	3	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	22	—	22	—	—	—	—
54	Interest	2,331	—	—	2,331	—	—	—
55	Loss on foreign exchange	—	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased) as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	2,356	—	25	2,331	—	—	—
58	Unconditional grants to local govern- ments	447	—	—	—	—	447	—
59	Payments to government enterprises	—	—	—	—	—	—	—
	Other expenditure:							
60	Civil defence	34	17	17	—	—	—	—
61	Housing	9	5	4	—	—	—	—
62	Winter works projects in municipalities	130	—	—	—	—	130	—
63	Other	75	5	63	7	—	—	—
64	Totals, other expenditure	248	27	84	7	—	130	—
65	Sub-totals	30,667	4,894	13,060	8,128	282	4,166	137
	Non-expense and surplus payments:							
66	Advances charged to current account....	8	—	—	—	—	—	8
67	Refunds of previous years' revenue	—	—	—	—	—	—	—
68	Other	—	—	—	—	—	—	—
69	Totals, non-expense and surplus payments	8	—	—	—	—	—	8
70	Totals, gross general expenditure exclusive of debt retirement	30,675	4,894	13,060	8,128	282	4,166	145

**TABLE 12. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
NOVA SCOTIA**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
					(c)	(d)	(e)	(f)
			thousands of dollars					
	General government:							
1	Executive and administrative	4,548	1,197	1,937	1	—	—	1,413
2	Legislative	736	208	526	2	—	—	—
3	Research, planning and statistics ...	55	—	50	5	—	—	—
4	Totals, general government	5,339	1,405	2,513	8	—	—	1,413
	Protection of persons and property:							
5	Law enforcement	678	431	234	8	—	5	—
	Corrections:							
6	Juvenile delinquents	449	173	186	90	—	—	—
7	Other offenders	17	—	—	17	—	—	—
8	Police protection	888	—	888	—	—	—	—
9	Other	1,706	917	785	1	—	—	3
10	Totals, protection of persons and property	3,738	1,521	2,093	116	—	5	3
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	32,490	7,821	24,421	—	—	209	39
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless ...	37	20	14	—	3	—	—
15	Waterways	400	19	347	8	26	—	—
16	Other	18	—	—	18	—	—	—
17	Totals, transportation and com- munications	32,945	7,860	24,782	26	29	209	39
	Health and social welfare:							
	Health:							
18	General health	330	94	235	1	—	—	—
19	Public health	3,528	1,595	1,301	585	—	47	—
20	Medical, dental and allied services	280	36	241	3	—	—	—
21	Hospital care	37,952	7,337	6,199	23,573	—	843	—
22	Totals, health	42,090	9,062	7,976	24,162	—	890	—
	Social welfare:							
23	Aid to aged persons	4,401	161	68	4,172	—	—	—
24	Aid to blind persons	641	—	1	640	—	—	—
25	Aid to unemployed and unemploy- ables	7,898	171	88	6,030	—	1,609	—
26	Mothers' allowances	—	—	—	—	—	—	—
27	Child welfare	982	248	98	636	—	—	—
28	Labour	179	139	36	4	—	—	—
29	Other social welfare	68	22	6	40	—	—	—
30	Totals, social welfare	14,169	741	297	11,522	—	1,609	—
31	Totals, health and social welfare	56,259	9,803	8,273	35,684	—	2,499	—
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	569	176	153	240	—	—	—
33	Parks, beaches and other recreational areas	187	103	84	—	—	—	—
34	Physical culture	75	38	27	10	—	—	—
35	Other	171	6	15	150	—	—	—
36	Totals, recreational and cultural services	1,002	323	279	400	—	—	—

**TABLE 12. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 — Concluded
NOVA SCOTIA**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)					(c)	(d)
thousands of dollars								
37	Education:							
38	Schools operated by local authorities	23,997	587	402	757	—	22,154	97
39	Universities,colleges and other schools	7,796	2,293	3,348	2,135	—	4	16
40	Education of the handicapped	217	—	148	69	—	—	—
41	Superannuation and pensions	2,257	—	151	—	—	—	2,106
42	Other	540	274	49	217	—	—	—
	Totals, education	34,807	3,154	4,098	3,178	—	22,158	2,219
	Naturalresources and primary industries:							
43	Fish and game	435	220	64	1	—	—	150
44	Forests	1,612	963	635	13	—	—	1
45	Lands: Settlement and agriculture	1,928	801	455	227	425	1	19
46	Minerals and mines	641	289	351	1	—	—	—
47	Water resources	28	—	28	—	—	—	—
48	Other	189	173	16	—	—	—	—
	Totals, natural resources and pri- mary industries	4,833	2,446	1,549	242	425	1	170
50	Trade and industrial development	1,354	233	1,121	—	—	—	—
51	Local government planning and develop- ment	160	91	65	4	—	—	—
52	Debt charges:							
53	Commission on bond or debenture sales and other management charges	—	—	—	—	—	—	—
54	Discount (or amount amortized) on provincial bond sales	569	—	569	—	—	—	—
55	Interest	16,275	—	—	16,275	—	—	—
56	Loss on foreign exchange	—	—	—	—	—	—	—
57	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
	Totals, debt charges exclusive of debt retirement	16,844	—	569	16,275	—	—	—
58	Unconditional grants to local govern- ments	1,332	—	—	—	—	1,332	—
59	Payments to government enterprises	—	—	—	—	—	—	—
60	Other expenditure:							
61	Civil defence	339	95	139	—	—	105	—
62	Housing	51	—	51	—	—	—	—
63	Winterworks projects in municipalities	112	—	—	—	—	112	—
64	Other	28	—	28	—	—	—	—
	Totals, other expenditure	530	95	218	—	—	217	—
65	Sub-totals	159,143	26,931	45,560	55,933	454	26,421	3,844
66	Non-expense and surplus payments:							
67	Advances charged to current account	41	—	1	—	—	—	40
68	Refunds of previous years' revenue	—	—	—	—	—	—	—
69	Other	7	—	7	—	—	—	—
	Totals, non-expense and surplus payments	48	—	8	—	—	—	40
70	Totals, gross general expenditure exclusive of debt retirement	159,191	26,931	45,568	55,933	454	26,421	3,884

**TABLE 13. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
NEW BRUNSWICK**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
			thousands of dollars					
	General government:							
1	Executive and administrative	3,592	1,801	1,441	23	—	1	326
2	Legislative	901	101	800	—	—	—	—
3	Research, planning and statistics	157	36	35	82	—	—	4
4	Totals, general government	4,650	1,938	2,276	105	—	1	330
	Protection of persons and property:							
5	Law enforcement	557	416	141	—	—	—	—
	Corrections:							
6	Juvenile delinquents	207	105	98	3	—	—	1
7	Other offenders	327	160	129	5	—	33	—
8	Police protection	646	—	646	—	—	—	—
9	Other	1,294	691	424	162	—	—	17
10	Totals, protection of persons and property	3,031	1,372	1,438	170	—	33	18
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	37,249	7,479	29,211	258	—	294	7
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—	—
15	Waterways	589	14	548	—	27	—	—
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	37,838	7,493	29,759	258	27	294	7
	Health and social welfare:							
	Health:							
18	General health	405	303	61	41	—	—	—
19	Public health	2,980	1,487	1,255	194	—	—	44
20	Medical, dental and allied services	281	51	150	80	—	—	—
21	Hospital care	35,432	3,406	3,281	28,093	—	652	—
22	Totals, health	39,098	5,247	4,747	28,408	—	652	44
	Social welfare:							
23	Aid to aged persons	4,461	144	55	4,262	—	—	—
24	Aid to blind persons	569	—	—	569	—	—	—
25	Aid to unemployed and unemploy- ables	3,822	—	—	1,734	—	2,088	—
26	Mothers' allowances	2,023	—	—	2,023	—	—	—
27	Child welfare	554	54	18	187	—	295	—
28	Labour	327	197	130	—	—	—	—
29	Other social welfare	514	193	155	166	—	—	—
30	Totals, social welfare	12,270	588	358	8,941	—	2,383	—
31	Totals, health and social welfare	51,368	5,835	5,105	37,349	—	3,035	44
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	316	35	34	237	—	10	—
33	Parks, beaches and other recreational areas	242	67	159	—	—	—	16
34	Physical culture	63	10	52	1	—	—	—
35	Other	20	—	—	20	—	—	—
36	Totals, recreational and cultural services	641	112	245	258	—	10	16

**TABLE 13. Functional-economic Cross-classification of Gross General Expenditure
for fiscal Year Ended March 31, 1964 - Concluded
NEW BRUNSWICK**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Subsidies to business	Trans- fers to other levels of govern- ment	Other items
			Salaries and wages (a)	Other (b)					(c)	(d)	(e)	(f)
thousands of dollars								
37	Education:							
37	Schools operated by local authorities	12,465	394	24	413	—	11,634	—
38	Universities, colleges and other schools	8,347	1,519	3,006	3,811	—	11	—
39	Education of the handicapped	273	—	122	151	—	—	—
40	Superannuation and pensions	316	—	—	—	—	—	316
41	Other	363	234	89	40	—	—	—
42	Totals, education	21,764	2,147	3,241	4,415	—	11,645	316
National resources and primary industries:								
43	Fish and game	534	147	290	17	—	—	80
44	Forests	3,239	1,775	1,434	12	—	—	18
45	Lands: Settlement and agriculture	1,726	826	412	168	272	—	48
46	Minerals and mines	266	105	62	—	—	—	99
47	Water resources	55	32	16	—	—	7	—
48	Other	388	174	200	—	—	5	9
49	Totals, natural resources and pri- mary industries	6,208	3,059	2,414	197	272	12	254
50	Trade and industrial development	812	108	669	22	—	—	13
51	Local government planning and develop- ment	364	94	41	6	—	223	—
Debt charges:								
52	Commission on bond or debenture sales and other management charges	16	—	16	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	428	—	428	—	—	—	—
54	Interest	12,473	—	—	12,473	—	—	—
55	Loss on foreign exchange	64	—	—	—	—	—	64
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	12,981	—	444	12,473	—	—	64
58	Unconditional grants to local govern- ments	6,387	—	—	—	—	6,387	—
59	Payments to government enterprises	58	—	—	—	—	—	58 ¹
Other expenditure:								
60	Civil defence	182	62	14	—	—	106	—
61	Housing	—	—	—	—	—	—	—
62	Winter works projects in municipalities	—	—	—	—	—	—	—
63	Other	31	23	—	8	—	—	—
64	Totals, other expenditure	213	85	14	8	—	106	—
65	Sub-totals	146,315	22,243	45,646	55,261	299	21,746	1,120
Non-expense and surplus payments:								
66	Advances charged to current account	—	—	—	—	—	—	—
67	Refunds of previous years' revenue	—	—	—	—	—	—	—
68	Other	14	—	14	—	—	—	—
69	Totals, non-expense and surplus payments	14	—	14	—	—	—	—
70	Totals, gross general expenditure exclusive of debt retirement	146,329	22,243	45,660	55,261	299	21,746	1,120

¹ Offset against revenue in the economic analysis.

**TABLE 14. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
QUEBEC**

No.	Functional analysis	Total as per Table 2	Economic analysis				
			Goods and services ¹	Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items
			(a + b)	(c)	(d)	(e)	(f)
			thousands of dollars				
	General government:						
1	Executive and administrative	41,991	37,849	608	—	—	3,534
2	Legislative	4,237	4,112	—	—	—	125
3	Research, planning and statistics.....	487	487	—	—	—	—
4	Totals, general government	46,715	42,448	608	—	—	3,659
	Protection of persons and property:						
5	Law enforcement	15,999	13,955	—	—	—	2,044
	Corrections:						
6	Juvenile delinquents	3,288	2,681	—	—	—	607
7	Other offenders	6,422	6,422	—	—	—	—
8	Police protection.....	13,220	13,090	38	—	—	92
9	Other	12,728	11,525	48	—	1,125	30
10	Totals, protection of persons and property	51,657	47,673	86	—	1,125	2,773
	Transportation and communications:						
11	Airways.....	481	410	—	71	—	—
12	Highways, roads and bridges.....	206,913	172,372	48	—	7,532	26,961
13	Railways.....	—	—	—	—	—	—
14	Telephone, telegraph and wireless.....	—	—	—	—	—	—
15	Waterways	452	—	—	452	—	—
16	Other	8	8	—	—	—	—
17	Totals, transportation and com- munications	207,854	172,790	48	523	7,532	26,961
	Health and social welfare:						
	Health:						
18	General health	5,627	1,982	3,645	—	—	—
19	Public health	31,475	6,989	18,296	—	6,103	87
20	Medical, dental and allied services	3,589	666	2,923	—	—	—
21	Hospital care	268,372	10,574	257,746	—	—	52
22	Totals, health	309,063	20,211	282,610	—	6,103	139
	Social welfare:						
23	Aid to aged persons	42,443	106	42,337	—	—	—
24	Aid to blind persons	2,354	—	2,354	—	—	—
25	Aid to unemployed and unemploy- ables	77,061	—	77,061	—	—	—
26	Mothers' allowances	22,538	—	22,538	—	—	—
27	Child welfare	34,831	7,481	27,350	—	—	—
28	Labour	4,071	4,071	—	—	—	—
29	Other social welfare	11,064	7,203	3,861	—	—	—
30	Totals, social welfare	194,362	18,861	175,501	—	—	—
31	Totals, health and social welfare	503,425	39,072	458,111	—	6,103	139
	Recreational and cultural services:						
32	Archives, art galleries, museums and libraries	1,589	870	719	—	—	—
33	Parks, beaches and other recreational areas	610	610	—	—	—	—
34	Physical culture	228	—	228	—	—	—
35	Other	1,814	459	1,263	92	—	—
36	Totals, recreational and cultural services	4,241	1,939	2,210	92	—	—

See footnote at end of table.

**TABLE 14. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 - Concluded
QUEBEC**

No.	Functional analysis	Total as per Table 2	Economic analysis				
			Goods and services ¹ (a + b)	Transfer payments (including interest) (c)	Sub- sidies to business (d)	Trans- fers to other levels of govern- ment (e)	Other items (f)
			thousands of dollars				
37	Education:						
38	Schools operated by local authorities....	203,230	3,168	63	—	199,999	—
39	Universities, colleges and other schools	124,388	43,302	76,396	24	90	4,576
40	Education of the handicapped	505	505	—	—	—	—
41	Superannuation and pensions	— 678 ²	—	—	—	—	— 678 ²
42	Other	29,828	7,086	22,742	—	—	—
42	Totals, education	357,273	54,061	99,201	24	200,089	3,898
43	Natural resources and primary industries:						
44	Fish and game	8,960	8,757	—	—	—	203
45	Forests	19,180	19,122	51	—	7	—
46	Lands: Settlement and agriculture	38,793	24,866	2,053	11,410	305	159
47	Minerals and mines	3,616	3,446	—	20	150	—
48	Water resources	2,489	2,321	1	—	35	132
49	Other	2,643	2,556	81	—	6	—
49	Totals, natural resources and pri- mary industries	75,681	61,068	2,186	11,430	503	494
50	Trade and industrial development	9,590	6,837	910	—	—	1,843
51	Local government planning and develop- ment	1,034	1,018	16	—	—	—
52	Debt charges:						
53	Commission on bond or debenture sales and other management charges	98	98	—	—	—	—
54	Discount (or amount amortized) on pro- vincial bond sales	1,636	1,636	—	—	—	—
55	Interest	49,621	—	46,128	—	3,493	—
56	Loss on foreign exchange	1,892	—	—	—	—	1,892
57	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	53,247	1,734	46,128	—	3,493	1,892
58	Unconditional grants to local govern- ments	250	—	—	—	250	—
59	Payments to government enterprises	—	—	—	—	—	—
60	Other expenditure:						
61	Civil defence	1,646	1,339	—	—	307	—
62	Housing	8,497	—	8,497	—	—	—
63	Winter works projects in municipalities	21,606	328	—	—	21,278	—
64	Other	835	591	242	—	2	—
64	Totals, other expenditure	32,584	2,258	8,739	—	21,587	—
65	Sub-totals	1,343,551	430,898	618,243	12,069	240,682	41,659
66	Non-expense and surplus payments:						
67	Advances charged to current account...	—	—	—	—	—	—
68	Refunds of previous years' revenue	—	—	—	—	—	—
69	Other	7,732	—	—	—	—	7,732
69	Totals, non-expense and surplus payments	7,732	—	—	—	—	7,732
70	Totals, gross general expenditure exclusive of debt retirement	1,351,283	430,898	618,243	12,069	240,682³	49,391

¹ Data for salaries and wages not available as a separate item.

² Pension contributions by teachers in excess of pension outpayments.

³ Differs from Table 8, line 30 because the economic analysis includes an adjustment of 1,951 for repayment of loans for construction of the metropolitan boulevard.

**TABLE 15. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
ONTARIO**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
			thousands of dollars					
	General government:							
1	Executive and administrative	44,474	17,397	10,407	—	—	—	16,670
2	Legislative	5,166	800	4,363	3	—	—	—
3	Research, planning and statistics	782	583	190	9	—	—	—
4	Totals, general government	50,422	18,780	14,960	12	—	—	16,670
	Protection of persons and property:							
5	Law enforcement.....	6,869	5,181	1,649	39	—	—	—
	Corrections:							
6	Juvenile delinquents	3,946	416	2,675	855	—	—	—
7	Other offenders	17,104	10,271	6,220	179	—	434	—
8	Police protection	17,090	13,128	3,652	—	—	310	—
9	Other	18,639	10,163	4,671	3,558	—	247	—
10	Totals, protection of persons and property	63,648	39,159	18,867	4,631	—	991	—
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	289,720	49,404	144,693	6	—	87,618	7,999
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—	—
15	Waterways	—	—	—	—	—	—	—
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	289,720	49,404	144,693	6	—	87,618	7,999
	Health and social welfare:							
	Health:							
18	General health.....	5,058	2,091	636	2,317	—	—	14
19	Public health.....	18,558	3,644	9,218	2,220	—	3,304	172
20	Medical, dental and allied services	2,910	202	2,016	650	—	42	—
21	Hospital care.....	352,492	50,843	9,768	287,393	—	—	4,488
22	Totals, health	379,018	56,780	21,638	292,580	—	3,346	4,674
	Social welfare:							
23	Aid to aged persons	28,444	108	28	20,211	—	8,097	—
24	Aid to blind persons	1,539	—	—	1,539	—	—	—
25	Aid to unemployed and unemploy- ables	47,257	3	314	20,672	—	26,268	—
26	Mothers allowances	11,130	—	—	11,130	—	—	—
27	Child welfare.....	6,653	236	63	1,575	—	4,779	—
28	Labour	2,091	1,044	1,046	1	—	—	—
29	Other social welfare	4,727	2,486	503	1,418	—	320	—
30	Totals, social welfare	101,841	3,877	1,954	56,546	—	39,464	—
31	Totals, health and social welfare	480,859	60,657	23,592	349,126	—	42,810	4,674
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries.....	2,816	188	119	2,462	—	47	—
33	Parks, beaches and other recreational areas	7,762	2,806	4,029	53	—	406	468
34	Physical culture	224	108	82	34	—	—	—
35	Other	1,967	248	88	991	—	640	—
36	Totals, recreational and cultural services	12,769	3,350	4,318	3,540	—	1,093	468

**TABLE 15. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 - Concluded
ONTARIO**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
			Salaries and wages (a)	Other (b)				
			(a)	(b)	(c)	(d)	(e)	(f)
			thousands of dollars					
	Education:							
37	Schools operated by local authorities....	321,670	4,195	2,111	6	—	315,358	—
38	Universities, colleges and other schools	113,143	16,452	18,279	74,334	—	3,965	113
39	Education of the handicapped	5,875	204	4,194	1,331	—	146	—
40	Superannuation and pensions	20,768	—	4	—	—	—	20,764
41	Other	5,371	501	518	4,352	—	—	—
42	Totals, education	466,827	21,352	25,106	80,023	—	319,469	20,877
	Natural resources and primary industries:							
43	Fish and game	3,522	2,369	1,084	17	—	12	40
44	Forests	22,542	18,170	4,492	10	—	53	-183 ¹
45	Lands: Settlement and agriculture	11,494	4,594	4,679	942	482	820	-23 ¹
46	Minerals and mines	2,354	1,210	1,144	—	—	—	—
47	Water resources	5,601	344	5,257	—	—	—	—
48	Other	1,001	100	895	—	—	—	6
49	Totals, natural resources and pri- mary industries	46,514	26,787	17,551	969	482	885	-160
50	Trade and industrial development	6,969	1,623	5,046	267	—	—	33
51	Local government planning and develop- ment	2,293	1,337	442	10	—	439	65
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	298	—	298	—	—	—	—
53	Discount (or amount amortized) on pro- vincial bond sales	2,096	—	281	—	—	—	1,815
54	Interest	87,231	—	—	87,231	—	—	—
55	Loss on foreign exchange	486	—	—	—	—	—	486
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	90,111	—	579	87,231	—	—	2,301
58	Unconditional grants to local govern- ments	35,608	—	—	—	—	35,608	—
59	Payments to government enterprises	824	—	—	—	—	—	824²
	Other expenditure:							
60	Civil defence	1,743	270	204	—	—	1,269	—
61	Housing	848	190	157	9	—	22	470
62	Winter works projects in municipalities	10,269	—	2,486	—	—	7,783	—
63	Other	59	—	59	—	—	—	—
64	Totals, other expenditure	12,919	460	2,906	9	—	9,074	470
65	Sub-totals	1,559,483	222,909	258,060	525,824	482	497,987	54,221
	Non-expense and surplus payments:							
66	Advances charged to current account....	—	—	—	—	—	—	—
67	Refunds of previous years revenue	1,009	—	—	—	—	—	1,009
68	Other	427	—	—	—	—	—	427
69	Totals, non-expense and surplus payments	1,436	—	—	—	—	—	1,436
70	Totals, gross general expenditure exclusive of debt retirement	1,560,919	222,909	258,060	525,824	482	497,987	55,657

¹ Refunds of expenditure re property purchases and travelling expenses in connection therewith, which are eliminated from our statistics.

² Offset against revenue in the economic analysis.

**TABLE 16. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
MANITOBA**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
			Calories and wages (a)	Other (b)				
			(a)	(b)	(c)	(d)	(e)	(f)
			thousands of dollars					
1	General government:							
2	Executive and administrative	4,928	2,355	1,907	69	—	—	597
3	Legislative	521	305	216	—	—	—	—
4	Research, planning and statistics	2	—	2	—	—	—	—
4	Totals, general government	5,451	2,660	2,125	69	—	—	597
5	Protection of persons and property:							
6	Law enforcement	1,444	1,088	342	14	—	—	—
7	Corrections:							
8	Juvenile delinquents	653	430	59	164	—	—	—
9	Other offenders	1,536	1,107	429	—	—	—	—
10	Police protection	1,291	116	1,175	—	—	—	—
11	Other	2,255	1,248	827	180	—	—	—
10	Totals, protection of persons and property	7,179	3,989	2,832	358	—	—	—
12	Transportation and communications:							
13	Airways	—	—	—	—	—	—	—
14	Highways, roads and bridges	31,672	5,562	22,534	2	—	3,094	480
15	Railways	—	—	—	—	—	—	—
16	Telephone, telegraph and wireless ...	—	—	—	—	—	—	—
17	Waterways	46	—	46	—	—	—	—
18	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	31,718	5,562	22,580	2	—	3,094	480
19	Health and social welfare:							
20	Health:							
21	General health	1,066	309	215	542	—	—	—
22	Public health	4,296	2,124	1,658	424	—	90	—
23	Medical, dental and allied services	1,806	295	931	470	—	110	—
24	Hospital care	54,592	5,772	5,979	42,737	—	—	104
22	Totals, health	61,760	8,500	8,783	44,173	—	200	104
25	Social welfare:							
26	Aid to aged persons	4,935	197	36	4,702	—	—	—
27	Aid to blind persons	373	—	—	373	—	—	—
28	Aid to unemployed and unemploy- ables	9,249	—	3	6,906	—	2,340	—
29	Mothers' allowances	—	—	—	—	—	—	—
30	Child welfare	2,445	—	—	2,445	—	—	—
31	Labour	370	294	74	2	—	—	—
32	Other social welfare	1,876	1,265	552	31	—	28	—
30	Totals, social welfare	19,248	1,756	665	14,459	—	2,368	—
31	Totals, health and social welfare	81,008	10,256	9,448	58,632	—	2,568	104
33	Recreational and cultural services:							
34	Archives, art galleries, museums and libraries	92	9	3	80	—	—	—
35	Parks, beaches and other recreational areas	714	318	393	—	—	—	3
36	Physical culture	141	32	34	75	—	—	—
37	Other	6	4	2	—	—	—	—
36	Totals, recreational and cultural services	953	363	432	155	—	—	3

**TABLE 16. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 — Concluded
MANITOBA**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
			Salaries and wages (a)	Other (b)				
			(a)	(b)	(c)	(d)	(e)	(f)
			thousands of dollars					
37	Education:							
38	Schools operated by local authorities	29,744	249	131	5	—	29,359	—
39	Universities, colleges and other schools	10,308	1,714	2,441	6,091	—	—	62
40	Education of the handicapped	355	96	259	—	—	—	—
41	Superannuation and pensions	306	—	—	—	—	—	306
42	Other	1,400	574	579	247	—	—	—
	Totals, education	42,113	2,633	3,410	6,343	—	29,359	368
43	Natural resources and primary industries:							
44	Fish and game	603	370	210	14	—	—	9
45	Forests	1,470	966	464	11	—	—	29
46	Lands: Settlement and agriculture	9,637	2,087	1,976	2,037	—	340	3,197
47	Minerals and mines	509	284	225	—	—	—	—
48	Water resources	12,951	742	11,977	—	—	196	36
49	Other	1,365	1,258	107	—	—	—	—
	Totals, natural resources and pri- mary industries	26,535	5,707	14,959	2,062	—	536	3,271
50	Trade and industrial development	1,244	551	640	52	—	—	1
51	Local government planning and develop- ment	783	522	252	—	—	9	—
52	Debt charges:							
53	Commission on bond or debenture sales and other management charges	469	—	48	—	—	—	421
54	Discount (or amount amortized) on provincial bond sales	1,377	—	—	—	—	—	1,377
55	Interest	15,798	—	—	15,560	—	—	238
56	Loss on foreign exchange	82	—	—	—	—	—	82
57	Premium (or amount amortized) or less on sale of securities purchased as investments	—	—	—	—	—	—	—
	Totals, debt charges exclusive of debt retirement	17,726	—	48	15,560	—	—	2,118
58	Unconditional grants to local govern- ments	2,990	—	—	—	—	2,990	—
59	Payments to government enterprises	—	—	—	—	—	—	—
60	Other expenditure:							
61	Civil defence	—	—	—	—	—	—	—
62	Housing	—	—	12	—	—	1,331	—
63	Winter works projects in municipalities Other	1,343 125	— —	— —	— 125	— —	— —	— —
64	Totals, other expenditure	1,468	—	12	125	—	1,331	—
65	Sub-totals	219,168	32,243	56,738	83,358	—	39,887	6,942
66	Non-expense and surplus payments:							
67	Advances charged to current account	104	—	—	—	—	—	104
68	Refunds of previous years' revenue	107	—	—	—	—	—	107
69	Other	—	—	—	—	—	—	—
	Totals, non-expense and surplus payments	211	—	—	—	—	—	211
70	Totals, gross general expenditure exclusive of debt retirement	219,379	32,243	56,738	83,358	—	39,887	7,153

**TABLE 17. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
SASKATCHEWAN**

No.	Functional analysis	Total as per Table 2	Economic analysis						
			Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Trans- fers to other levels of govern- ment (e)	Other items (f)	
			Salaries and wages (a)	Other (b)					
			thousands of dollars						
1	General government:								
2	Executive and administrative	7,772	3,611	3,960	55	—	—	146	
3	Legislative	677	394	255	4	—	—	24	
4	Research, planning and statistics	114	102	12	—	—	—	—	
4	Totals, general government	8,563	4,107	4,227	59	—	—	170	
5	Protection of persons and property:								
6	Law enforcement	1,809	1,125	682	2	—	—	—	
7	Corrections:								
8	Juvenile delinquents	172	105	67	—	—	—	—	
9	Other offenders	1,621	756	847	18	—	—	—	
10	Police protection	1,381	—	1,370	—	—	—	11	
11	Other	3,017	2,038	968	11	—	—	—	
10	Totals, protection of persons and property	8,000	4,024	3,934	31	—	—	11	
12	Transportation and communications:								
13	Airways	16	1	15	—	—	—	—	
14	Highways, roads and bridges	31,607	8,161	15,443	2	—	7,009	992	
15	Railways	—	—	—	—	—	—	—	
16	Telephone, telegraph and wireless	494	—	—	—	—	—	494	
17	Waterways	387	234	153	—	—	—	—	
18	Other	—	—	—	—	—	—	—	
17	Totals, transportation and com- munications	32,504	8,396	15,611	2	—	7,009	1,486	
19	Health and social welfare:								
20	Health:								
21	General health	827	509	164	154	—	—	—	
22	Public health	6,138	3,446	2,161	323	—	190	18	
23	Medical, dental and allied services	24,083	1,367	22,598	107	—	—	11	
24	Hospital care	60,486	8,767	5,282	13,059	—	3	33,375	
22	Totals, health	91,534	14,089	30,205	13,643	—	193	33,404	
25	Social welfare:								
26	Aid to aged persons	9,782	1,540	990	7,252	—	—	—	
27	Aid to blind persons	462	—	1	461	—	—	—	
28	Aid to unemployed and unemploy- ables	11,323	—	—	5,428	—	5,895	—	
29	Mothers' allowances	—	—	—	—	—	—	—	
30	Child welfare	1,573	185	376	1,011	—	1	—	
31	Labour	317	250	67	—	—	—	—	
32	Other social welfare	2,678	1,822	727	128	—	1	—	
30	Totals, social welfare	26,135	3,797	2,161	14,280	—	5,897	—	
31	Totals, health and social welfare	117,669	17,886	32,366	27,923	—	6,090	33,404	
33	Recreational and cultural services:								
34	Archives, art galleries, museums and libraries	482	38	307	137	—	—	—	
35	Parks, beaches and other recreational areas	2,294	56	1,799	85	—	43	311	
36	Physical culture	129	53	59	17	—	—	—	
37	Other	514	13	30	471	—	—	—	
36	Totals, recreational and cultural services	3,419	160	2,195	710	—	43	311	

**TABLE 17. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 — Concluded
SASKATCHEWAN**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
			Salaries and wages (a)	Other (b)					(c)	(d)	(e)	(f)
			thousands of dollars					
	Education:							
37	Schools operated by local authorities	40,608	990	1,970	14	—	37,634	—
38	Universities, colleges and other schools	14,846	1,950	2,951	9,945	—	—	—
39	Education of the handicapped	452	293	101	58	—	—	—
40	Superannuation and pensions	1,281	35	107	—	—	—	1,139
41	Other	981	373	245	363	—	—	—
42	Totals, education.....	58,168	3,641	5,374	10,380	—	37,634	1,139
	Natural resources and primary industries:							
43	Fish and game	402	221	136	42	—	—	3
44	Forests	1,194	233	959	2	—	—	—
45	Lands: Settlement and agriculture	9,429	2,772	2,876	869	—	1,203	1,709
46	Minerals and mines	1,529	1,087	338	2	—	100	2
47	Water resources	2,037	162	531	47	—	1,297	—
48	Other	2,335	1,940	387	3	—	5	—
49	Totals, natural resources and pri- mary industries.....	16,926	6,415	5,227	965	—	2,605	1,714
50	Trade and industrial development	2,074	721	1,217	77	6	—	53
51	Local government planning and develop- ment	1,588	910	394	10	—	239	35
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	139	—	139	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	500	—	500	—	—	—	—
54	Interest	25,832	—	—	25,832	—	—	—
55	Loss on foreign exchange.....	—	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments.....	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	26,471	—	639	25,832	—	—	—
58	Unconditional grants to local govern- ments	10	—	—	—	—	10	—
59	Payments to government enterprises.....	—	—	—	—	—	—	—
	Other expenditure:							
60	Civil defence	102	102	—	—	—	—	—
61	Housing	28	4	3	—	—	11	10
62	Winter works projects in municipalities	2,854	—	9	—	—	2,845	—
63	Other	—	—	—	—	—	—	—
64	Totals, other expenditure	2,984	106	12	—	—	2,856	10
65	Sub-totals	278,376	46,366	71,196	65,989	6	56,486	38,333
	Non-expense and surplus payments:							
66	Advances charged to current account....	5	—	—	—	—	—	5
67	Refunds of previous years' revenue	74	—	39	—	—	—	35
68	Other	2,083	—	83	—	—	—	2,000
69	Totals, non-expense and surplus payments	2,162	—	122	—	—	—	2,040
70	Totals, gross general expenditure exclusive of debt retirement.....	280,538	46,366	71,318	65,989	6	56,486	40,373

**TABLE 18. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
ALBERTA**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
			Salaries and wages (a)	Other (b)				
			(a)	(b)	(c)	(d)	(e)	(f)
			thousands of dollars					
	General government:							
1	Executive and administrative	5,039	4,510	3,594	30	—	—	- 3,095 ¹
2	Legislative	1,213	59	1,154	—	—	—	—
3	Research, planning and statistics	97	76	21	—	—	—	—
4	Totals, general government	6,349	4,645	4,769	30	—	—	- 3,095
	Protection of persons and property:							
5	Law enforcement	3,034	2,002	1,016	16	—	—	—
	Corrections:							
6	Juvenile delinquents	1,699	1,360	256	83	—	—	—
7	Other offenders	2,994	1,744	1,249	1	—	—	—
8	Police protection	2,267	8	1,946	—	—	313	—
9	Other	6,640	5,229	1,223	188	—	—	—
10	Totals, protection of persons and property	16,634	10,343	5,690	288	—	313	—
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	61,556	10,454	43,735	3	—	6,183	1,181
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—	—
15	Waterways	298	186	86	—	—	—	26
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	61,854	10,640	43,821	3	—	6,183	1,207
	Health and social welfare:							
	Health:							
18	General health	1,194	347	338	509	—	—	—
19	Public health	3,504	625	449	790	—	1,640	—
20	Medical, dental and allied services	4,173	611	3,547	15	—	—	—
21	Hospital care	82,609	12,456	4,752	58,488	—	—	6,913
22	Totals, health	91,480	14,039	9,086	59,802	—	1,640	6,913
	Social welfare:							
23	Aid to aged persons	10,302	—	1,534	8,768	—	—	—
24	Aid to blind persons	428	—	1	427	—	—	—
25	Aid to unemployed and unemploy- ables	19,385	179	861	15,268	—	2,736	341
26	Mothers' allowances	1,010	—	—	1,010	—	—	—
27	Child welfare	3,042	98	619	2,325	—	—	—
28	Labour	431	352	79	—	—	—	—
29	Other social welfare	2,883	1,885	664	334	—	—	—
30	Totals, social welfare	37,481	2,514	3,758	28,132	—	2,736	341
31	Totals, health and social welfare	128,961	16,553	12,844	87,934	—	4,376	7,254
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	241	21	217	3	—	—	—
33	Parks, beaches and other recreational areas	1,261	716	166	363	—	14	2
34	Physical culture	—	—	—	—	—	—	—
35	Other	1,448	767	177	504	—	—	—
36	Totals, recreational and cultural services	2,950	1,504	560	870	—	14	2

¹ Includes pension contributions by government employees in excess of pension outpayments, - 3,211, and purchase of land, 116.

**TABLE 18. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 - Concluded
ALBERTA**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
			thousands of dollars					
	Education:							
37	Schools operated by local authorities...	78,022	1,318	589	799	—	75,029	287
38	Universities, colleges and other schools	30,906	4,781	4,288	21,837	—	—	—
39	Education of the handicapped	766	533	233	—	—	—	—
40	Superannuation and pensions	1	—	1	—	—	—	—
41	Other	1,049	523	494	32	—	—	—
42	Totals, education	110,744	7,155	5,605	22,668	—	75,029	287
	Natural resources and primary industries:							
43	Fish and game	919	558	352	9	—	—	—
44	Forests	7,853	3,359	4,484	10	—	—	—
45	Lands: Settlement and agriculture	7,609	3,091	3,266	642	330	210	70
46	Minerals and mines	3,544	3,342	193	9	—	—	—
47	Water resources	1,699	536	1,135	10	18	—	—
48	Other	587	407	180	—	—	—	—
49	Totals, natural resources and pri- mary industries	22,211	11,293	9,610	680	348	210	70
50	Trade and industrial development	1,986	393	1,563	30	—	—	—
51	Local government planning and develop- ment	1,510	1,482	- 228 ²	4	—	252	—
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	170	—	170	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	—	—	—	—	—	—	—
54	Interest	480	—	—	480	—	—	—
55	Loss on foreign exchange	—	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	650	—	170	480	—	—	—
58	Unconditional grants to local govern- ments	16,682	—	—	—	—	16,682	—
59	Payments to government enterprises	—	—	—	—	—	—	—
	Other expenditure:							
60	Civil defence	662	288	196	—	—	178	—
61	Housing	—	—	—	—	—	—	—
62	Winter works projects in municipalities	4,361	—	—	—	—	4,290	71
63	Other	18	—	—	18	—	—	—
64	Totals, other expenditure	5,041	288	196	18	—	4,468	71
65	Sub-totals	375,572	64,296	84,600	113,005	348	107,527	5,796
	Non-expense and surplus payments:							
66	Advances charged to current account	—	—	—	—	—	—	—
67	Refunds of previous years' revenue	701	—	—	—	—	—	701
68	Other	—	—	—	—	—	—	—
69	Totals, non-expense and surplus payments	701	—	—	—	—	—	701
70	Totals, gross general expenditure exclusive of debt retirement	376,273	64,296	84,600	113,005	348	107,527	6,497

² Includes reimbursement of administrative charges to improvement districts and special areas, 523.

**TABLE 19. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
BRITISH COLUMBIA**

No.	Functional analysis	Total as per Table 2	Economic analysis				
			Goods and services ¹ (a + b)	Transfer payments (including interest) (c)	Sub- sidies to business (d)	Trans- fers to other levels of govern- ment (e)	Other items (f)
			thousands of dollars				
	General government:						
1	Executive and administrative	18,613	13,902	29	—	—	4,682
2	Legislative	1,578	1,539	4	—	—	35
3	Research, planning and statistics	184	184	—	—	—	—
4	Totals, general government	20,375	15,625	33	—	—	4,717
	Protection of persons and property:						
5	Law enforcement	2,586	2,586	—	—	—	—
	Corrections:						
6	Juvenile delinquents	1,538	1,538	—	—	—	—
7	Other offenders	6,767	6,628	139	—	—	—
8	Police protection	2,416	2,416	—	—	—	—
9	Other	4,026	4,019	7	—	—	—
10	Totals, protection of persons and property	17,333	17,187	146	—	—	—
	Transportation and communications:						
11	Airways	—	—	—	—	—	—
12	Highways, roads and bridges	103,383	84,196	30	—	471	18,686
13	Railways	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—
15	Waterways	2,107	2,107	—	—	—	—
16	Other	—	—	—	—	—	—
17	Totals, transportation and com- munications	105,490	86,303	30	—	471	18,686
	Health and social welfare:						
	Health:						
18	General health	1,616	1,461	155	—	—	—
19	Public health	7,827	6,367	1,138	—	322	—
20	Medical, dental and allied services..	5,447	5,359	88	—	—	—
21	Hospital care	86,781	18,855	67,926	—	—	—
22	Totals, health	101,671	32,042	69,307	—	322	—
	Social welfare:						
23	Aid to aged persons	17,889	4,072	13,791	—	26	—
24	Aid to blind persons	636	—	636	—	—	—
25	Aid to unemployed and unemploy- ables	28,313	—	8,425	—	19,888	—
26	Mothers' allowances	—	—	—	—	—	—
27	Child welfare	4,454	167	4,287	—	—	—
28	Labour	516	513	3	—	—	—
29	Other social welfare	2,267	2,248	19	—	—	—
30	Totals, social welfare	54,075	7,000	27,161	—	19,914	—
31	Totals, health and social welfare	155,746	39,042	96,468	—	20,236	—
	Recreational and cultural services:						
32	Archives, art galleries, museums and libraries	581	359	222	—	—	—
33	Parks, beaches and other recreational areas	2,083	2,079	4	—	—	—
34	Physical culture	218	24	194	—	—	—
35	Other	320	3	317	—	—	—
36	Totals, recreational and cultural services	3,202	2,465	737	—	—	—

See footnote at end of table.

**TABLE 19. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 — Concluded**

BRITISH COLUMBIA

No.	Functional analysis	Total as per Table 2	Economic analysis				
			Goods and services ¹ (a + b)	Transfer payments (including interest) (c)	Sub- sidies to business (d)	Trans- fers to other levels of govern- ment (e)	Other items (f)
			thousands of dollars				
	Education:						
37	Schools operated by local authorities....	77,456	8,494	589	—	68,373	—
38	Universities, colleges and other schools	21,582	5,536	16,046	—	—	—
39	Education of the handicapped	1,101	1,100	1	—	—	—
40	Superannuation and pensions	3,881	—	—	—	—	3,881
41	Other	1,127	575	541	—	11	—
42	Totals, education	105,147	15,705	17,177	—	68,384	3,881
	Natural resources and primary industries:						
43	Fish and game	1,457	1,449	8	—	—	—
44	Forests	17,732	17,717	15	—	—	—
45	Lands: Settlement and agriculture	5,229	4,618	382	136	81	12
46	Minerals and mines	3,213	2,885	20	114	—	194
47	Water resources	973	973	—	—	—	—
48	Other	252	241	11	—	—	—
49	Totals, natural resources and pri- mary industries	28,856	27,883	436	250	81	206
50	Trade and industrial development	1,443	1,033	405	—	—	5
51	Local government planning and develop- ment	303	264	29	—	10	—
	Debt charges:						
52	Commission on bond or debenture sales and other management charges	—	—	—	—	—	—
53	Discount (or amount amortized) on pro- vincial bond sales	—	—	—	—	—	—
54	Interest	395	—	43	—	—	352
55	Loss on foreign exchange	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	395	—	43	—	—	352
58	Unconditional grants to local govern- ments	13,353	—	—	—	13,353	—
59	Payments to government enterprises	2,119	—	—	—	—	2,119²
	Other expenditure:						
60	Civil defence	763	172	—	—	591	—
61	Housing	958	325	—	—	—	633
62	Winter works projects in municipalities	5,722	—	—	—	5,722	—
63	Other	21,666	7	—	21,659	—	—
64	Totals, other expenditure	29,109	504	—	21,659	6,313	633
65	Sub-totals	482,871	206,011	115,504	21,909	108,848	30,599
	Non-expense and surplus payments:						
66	Advances charged to current account	- 111 ³	2	—	—	1	- 114 ³
67	Refunds of previous years' revenue	—	—	—	—	—	—
68	Other	—	—	—	—	—	—
69	Totals, non-expense and surplus payments	- 111	2	—	—	1	- 114
70	Totals, gross general expenditure exclusive of debt retirement	482,760	206,013	115,504	21,909	108,849	30,485

¹ Data for salaries and wages not available as a separate item.

² Offset against revenue in the economic analysis.

³ Net recovery of advances to improvement districts under the Water Act.

**TABLE 20. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
YUKON**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
			thousands of dollars					
	General government:							
1	Executive and administrative	469	192	277	—	—	—	—
2	Legislative	30	14	16	—	—	—	—
3	Research, planning and statistics	—	—	—	—	—	—	—
4	Totals, general government	499	206	293	—	—	—	—
	Protection of persons and property:							
5	Law enforcement	340	—	340	—	—	—	—
	Corrections:							
6	Juvenile delinquents	—	—	—	—	—	—	—
7	Other offenders	—	—	—	—	—	—	—
8	Police protection	—	—	—	—	—	—	—
9	Other	21	—	21	—	—	—	—
10	Totals, protection of persons and property	361	—	361	—	—	—	—
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	757	527	181	—	—	49	—
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—	—
15	Waterways	36	5	31	—	—	—	—
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	793	532	212	—	—	49	—
	Health and social welfare:							
	Health:							
18	General health	13	7	6	—	—	—	—
19	Public health	248	12	236	—	—	—	—
20	Medical, dental and allied services	—	—	—	—	—	—	—
21	Hospital care	820	99	40	681	—	—	—
22	Totals, health	1,081	118	282	681	—	—	—
	Social welfare:							
23	Aid to aged persons	41	—	14	27	—	—	—
24	Aid to blind persons	3	—	—	3	—	—	—
25	Aid to unemployed and unemploy- ables	125	—	—	125	—	—	—
26	Mothers' allowances	—	—	—	—	—	—	—
27	Child welfare	98	—	6	92	—	—	—
28	Labour	1	—	1	—	—	—	—
29	Other social welfare	97	72	25	—	—	—	—
30	Totals, social welfare	365	72	46	247	—	—	—
31	Totals, health and social welfare	1,446	190	328	928	—	—	—
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	31	—	31	—	—	—	—
33	Parks, beaches and other recreational areas	32	14	18	—	—	—	—
34	Physical culture	6	—	6	—	—	—	—
35	Other	8	—	1	3	—	4	—
36	Totals, recreational and cultural services	77	14	56	3	—	4	—

**TABLE 20. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 - Concluded**

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No.	Functional analysis	Total as per Table 2	Economic analysis						
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items	
			Salaries and wages (a)	Other (b)					(c)	(d)	(e)	(f)
			thousands of dollars						
	Education:								
37	Schools operated by local authorities	1,658	1,080	578	—	—	—	—	—
38	Universities, colleges and other schools	—	—	—	—	—	—	—	—
39	Education of the handicapped	—	—	—	—	—	—	—	—
40	Superannuation and pensions	—	—	—	—	—	—	—	—
41	Other	1	—	—	1	—	—	—	—
42	Totals, education	1,659	1,080	578	1	—	—	—	—
	Natural resources and primary industries:								
43	Fish and game	29	16	13	—	—	—	—	—
44	Forests	5	—	5	—	—	—	—	—
45	Lands: Settlement and agriculture	—	—	—	—	—	—	—	—
46	Minerals and mines	—	—	—	—	—	—	—	—
47	Water resources	42	—	42	—	—	—	—	—
48	Other	—	—	—	—	—	—	—	—
49	Totals, natural resources and pri- mary industries	76	16	60	—	—	—	—	—
50	Trade and industrial development	52	22	23	7	—	—	—	—
51	Local government planning and develop- ment	85	22	63	—	—	—	—	—
	Debt charges:								
52	Commission on bond or debenture sales and other management charges	—	—	—	—	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	—	—	—	—	—	—	—	—
54	Interest	240	—	—	206	—	—	—	34
55	Loss on foreign exchange	—	—	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	240	—	—	206	—	—	—	34
58	Unconditional grants to local govern- ments	148	—	—	—	—	—	148	—
59	Payments to government enterprises	—	—	—	—	—	—	—	—
	Other expenditure:								
60	Civil defence	—	—	—	—	—	—	—	—
61	Housing	19	—	19	—	—	—	—	—
62	Winter works projects in municipalities	—	—	—	—	—	—	—	—
63	Other	—	—	—	—	—	—	—	—
64	Totals, other expenditure	19	—	19	—	—	—	—	—
65	Sub-totals	5,455	2,082	1,993	1,145	—	—	201	34
	Non-expense and surplus payments:								
66	Advances charged to current account	—	—	—	—	—	—	—	—
67	Refunds of previous years' revenue	—	—	—	—	—	—	—	—
68	Other	18	—	—	—	—	—	—	18
69	Totals, non-expense and surplus payments	18	—	—	—	—	—	—	18
70	Totals, gross general expenditure exclusive of debt retirement	5,473	2,082	1,993	1,145	—	—	201	52

**TABLE 21. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
NORTHWEST TERRITORIES**

No.	Functional analysis	Total as per Table 2	Economic analysis				
			Goods and services ¹	Transfer payments (including interest)	Subsidies to business	Trans- fers to other levels of govern- ment (e)	Other items
			(a + b)	(c)	(d)	(e)	(f)
			thousands of dollars				
1	General government:						
2	Executive and administrative	87	77	9	—	1	—
3	Legislative	25	25	—	—	—	—
4	Research, planning and statistics	5	5	—	—	—	—
4	Totals, general government.....	117	107	9	—	1	—
5	Protection of persons and property:						
6	Law enforcement	206	206	—	—	—	—
7	Corrections:						
8	Juvenile delinquents	—	—	—	—	—	—
9	Other offenders	76	73	3	—	—	—
10	Police protection	410	410	—	—	—	—
11	Other	65	65	—	—	—	—
10	Totals, protection of persons and property	757	754	3	—	—	—
12	Transportation and communications:						
13	Airways	7	7	—	—	—	—
14	Highways, roads and bridges	226	201	—	—	25	—
15	Railways	—	—	—	—	—	—
16	Telephone, telegraph and wireless	—	—	—	—	—	—
17	Waterways	—	—	—	—	—	—
18	Other	—	—	—	—	—	—
17	Totals, transportation and com- munications	233	208	—	—	25	—
19	Health and social welfare:						
20	Health:						
21	General health	40	4	36	—	—	—
22	Public health	600	493	107	—	—	—
23	Medical, dental and allied services	—	—	—	—	—	—
24	Hospital care	1,398	—	1,398	—	—	—
25	Totals, health	2,038	497	1,541	—	—	—
26	Social welfare:						
27	Aid to aged persons	115	—	115	—	—	—
28	Aid to blind persons	36	—	36	—	—	—
29	Aid to unemployed and unemploy- ables	224	183	21	—	20	—
30	Mothers' allowances	—	—	—	—	—	—
31	Child welfare	54	—	54	—	—	—
32	Labour	—	—	—	—	—	—
33	Other social welfare	14	—	14	—	—	—
34	Totals, social welfare	443	183	240	—	20	—
35	Totals, health and social welfare	2,481	680	1,781	—	20	—
36	Recreational and cultural services:						
37	Archives, art galleries, museums and libraries	15	—	5	—	—	10
38	Parks, beaches and other recreational areas	10	10	—	—	—	—
39	Physical culture	17	17	—	—	—	—
40	Other	48	—	48	—	—	—
36	Totals, recreational and cultural services	90	27	53	—	—	10

¹ Data for salaries and wages not available as a separate item.

**TABLE 21. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 - Concluded**

NORTHWEST TERRITORIES

No.	Functional analysis	Total as per Table 2	Economic analysis				
			Goods and services ¹	Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items
			(a + b)	(c)	(d)	(e)	(f)
			thousands of dollars				
	Education:						
37	Schools operated by local authorities	1,506	1,333	—	—	173	—
38	Universities, colleges and other schools	13	—	13	—	—	—
39	Education of the handicapped	2	2	—	—	—	—
40	Superannuation and pensions	—	—	—	—	—	—
41	Other	6	2	4	—	—	—
42	Totals, education	1,527	1,337	17	—	173	—
	Natural resources and primary industries:						
43	Fish and game	80	75	—	5	—	—
44	Forests	—	—	—	—	—	—
45	Lands: Settlement and agriculture	—	—	—	—	—	—
46	Minerals and mines	—	—	—	—	—	—
47	Water resources	—	—	—	—	—	—
48	Other	—	—	—	—	—	—
49	Totals, natural resources and pri- mary industries	80	75	—	5	—	—
50	Trade and industrial development	6	6	—	—	—	—
51	Local government planning and develop- ment	33	33	—	—	—	—
	Debt charges:						
52	Commission on bond or debenture sales and other management charges	—	—	—	—	—	—
53	Discount (or amount amortized) on pro- vincial bond sales	—	—	—	—	—	—
54	Interest	—	—	—	—	—	—
55	Loss on foreign exchange	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	—	—	—	—	—	—
58	Unconditional grants to local govern- ments	97	—	—	—	97	—
59	Payments to government enterprises	—	—	—	—	—	—
	Other expenditure:						
60	Civil defence	—	—	—	—	—	—
61	Housing	988	444	285	—	—	259
62	Winter works projects in municipalities	37	—	—	—	37	—
63	Other	—	—	—	—	—	—
64	Totals, other expenditure	1,023	444	285	—	37	259
65	Sub-totals	6,446	3,671	2,148	5	353	269
	Non-expense and surplus payments:						
66	Advances charged to current account....	—	—	—	—	—	—
67	Refunds of previous years' revenue	—	—	—	—	—	—
68	Other	—	—	—	—	—	—
69	Totals, non-expense and surplus payments	—	—	—	—	—	—
70	Totals, gross general expenditure exclusive of debt retirement	6,446	3,671	2,148	5	353	269

¹ Data for salaries and wages not available as a separate item.

APPENDIX

CLASSIFICATION OF REVENUE BY SOURCE AND EXPENDITURE BY FUNCTION

The purpose of this appendix is to provide the reader with a better understanding of the types of revenue and expenditure which appear in the various

"source" and "function" categories. It does not purport to be an exhaustive listing of items; rather it is intended to be illustrative.

REVENUE

Taxes

Taxes are set out in detail on Table 3 and in the explanatory comments thereto on page 13.

Federal - Provincial Fiscal Arrangements

These payments are detailed on Table 3. The terms of the 1962-67 federal-provincial fiscal arrangements are explained in the 1962 edition of this report.

Privileges, Licences and Permits

Liquor Control and Regulation

Individual, corporate and other business licence and permit fees for the purchase, sale or use of alcoholic beverages.

Motor Vehicles

- (1) Commercial, truck and public service vehicles' licence or permit fees
- (2) Operators' licence or permit fees, including drivers' licence examination fees
- (3) Passenger vehicles' licence or permit fees

Natural Resources

- (1) Fish and game—(fish, fur and game royalties, dues or bonuses and fishing, hunting and trapping licence or permit fees)
- (2) Lands and forests—(timber royalties, dues or bonuses and grazing and pasture fees, hay and wood cutting privileges, hay permits, land leases or rentals, logging taxes)
- (3) Minerals—(royalties, dues, bonuses, leases, permit fees or other forms of revenue from the granting of privileges in connection with natural gas, oil, coal and other mining activities, mining taxes)
- (4) Water resources—(beach, sand and water lot leases or rentals, hydraulic leases, log floating rights, storage, licence or permit fees, water power or storage leases, licence or permit fees)
- (5) Other

Other

- (1) Corporation and other business licences
- (2) Other—(building permits, camp concessions, camping permits, tourist licences and permits, letters patent, copyrights, designs and timber marks, dog licences, school examination fees, franchise licence or permit fees, professional

and occupational licence or permit fees, rentals of government real estate or other property and equipment, court and legal fees, law stamps, marriage licences)

Sales of Goods and Services

Sales of goods

- (1) Documents, forms and prints
- (2) Fingerlings and fish fry
- (3) Furniture, including clothing and uniforms
- (4) Government publications, including reports and statutes
- (5) Government real estate and other property and equipment
- (6) Livestock and other animal products
- (7) Materials and supplies
- (8) Provincial lands
- (9) Other

Sales of services

- (1) Airport fees and service charges
- (2) Bridge and ferry tolls
- (3) Dockage and wharfage fees
- (4) Fees and other charges for services rendered by provincial departments or officials
- (5) Board and room provided to employees
- (6) Other—(assaying, analysis, testing and other laboratory fees, certificate and search fees, inspection fees, registration fees, tuition fees)

Fines and Penalties

Liquor Control

Other

- (1) Fish and game
- (2) Forests
- (3) Highways and motor vehicle
- (4) Other

Interest, Discount, Premium, and Exchange

Interest (including amounts received from government enterprises and other governments)

- (1) Loans, advances and accounts receivable
- (2) Bank deposits
- (3) Taxes receivable
- (4) Temporary investments
- (5) Other

Discount (or amount amortized) or profit on sale of securities purchased as investments

Premiums (or amount amortized) on provincial bond sales

Profits on Foreign Exchange

Other (includes repayment of expenses incurred by province when issuing securities on behalf of government enterprises)

Contributions from Other Governments

These are set out in detail on Table 7, in items 5 to 74. See explanatory comment to Table 7 on page 16.

Government Enterprises

Amounts included here are listed in a footnote to Table 1. Interest on loans to government enterprises is classified as "interest" revenue. With the exception of liquor profits, **unremitted** profits of government enterprises are not reflected in these

statistics, i.e., only remittances appearing in provincial ordinary revenue are included. For additional statistics on provincial government enterprises see DBS Catalogue No. 61-204. The first edition, which covers the years 1958 to 1961, was published in 1964. See also DBS Catalogue No. 63-202, the Control and Sale of Alcoholic Beverages in Canada.

Other

- (1) Contributions and grants from private sources
- (2) Confiscations, escheates and forfeitures—(bank deposits, election deposits, estates, fishing and hunting equipment)
- (3) Insurance recoveries on fire losses
- (4) Other

Non-revenue and Surplus Receipts

Refunds of Previous Years' Expenditure

Repayment of Advances (if credited to revenue)

Other

EXPENDITURE

General Government

Executive and Administrative

- (1) Accounting, auditing and budgeting
- (2) Assessment, levy and collection of taxes
- (3) Collection and disbursement of funds
- (4) Employees' benefits
(allowances, grants or pensions paid direct by province and government contributions to pension or superannuation funds)
- (5) Executive council
- (6) Ministers of the Crown (salaries only)
- (7) Personnel administration (including civil service nurses)
- (8) Prime Minister's Office
- (9) Public buildings (supervision and control, maintenance and operation. Includes expenditures for public buildings serving more than one function, e.g. health and welfare)
- (10) Public debt and sinking fund administration—(salaries and other expenditures relating to administration but exclusive of amounts paid to outside sources relating to bond sales or retirements, see also "debt charges")
- (11) Purchasing and printing
- (12) Provincial Secretary's Office
- (13) Crown Litigation
- (14) Other

Legislative

- (1) Elections (general and special)
- (2) Maintenance of Government House (or Lieutenant-Governor's apartment)

- (3) Legislative Assembly
- (4) Legislative Council
- (5) Legislative Library
- (6) Lieutenant-Governor's office
- (7) Legislative Counsel
- (8) Revision of statutes
- (9) Other

Research, planning and statistics (research, particularly technical, may also be classified under other functional headings)

- (1) Central Statistical Bureau
- (2) General economic research
- (3) Other

Other

Protection of Persons and Property

Law Enforcement (county courts, coroners, etc.)

Corrections (gaols and other institutions):

- Juvenile delinquents
- Other offenders

Police Protection

Other

- (1) Registration:
Land titles and registry offices
Mining recorders' offices
Motor vehicle law—(administration and registration, and highway safety programmes)
Professional occupations

- (2) Regulation and inspection:
 - Business and finance
 - Buildings and equipment
 - Rental control
 - Fire Marshal's office
 - Other
- (3) Trusteeship:
 - Management of estates of mentally incompetent
 - Official guardian
 - Public trustee
- (4) Other

Transportation and Communications

Airways

- (1) Administration and supervision
- (2) Construction and maintenance
- (3) Grants and subsidies
- (4) Other

Highways, Roads and Bridges

- (1) Administration and supervision, including resident engineers
- (2) Grants and subsidies
- (3) Construction, maintenance and repairs (including mining and logging roads open to the general public)
- (4) Weigh scales and traffic signs
- (5) Other

Railways

- (1) Administration and supervision
- (2) Grants and subsidies
- (3) Other

Telephone, Telegraph and Wireless

- (1) Administration and supervision
- (2) Grants and subsidies
- (3) Other

Waterways

- (1) Administration and supervision
- (2) Coastwise and inland shipping subsidies
- (3) Docks and wharves construction and maintenance
- (4) Ferries construction, operation and maintenance
- (5) Other

Other

Health and Social Welfare

Health

General:

- Administration
- Planning
- Research and statistics—(including vital statistics)
- Personnel training
- Other

Public Health (mainly preventive services):

- Environmental health
 - Sanitation—(including water supply and sewage disposal control)
 - Milk and food control—(including pharmaceutical regulation and inspection)
- Industrial health
- Communicable disease control
- Epidemiological control—(including immunization, isolation and quarantine but excluding isolation hospitals, which are included in hospital care)
- Tuberculosis prevention—(including diagnostic clinics where these can be segregated from hospital costs)
- V.D. control
- Other
- Mental health—(excluding hospital care)
- Cancer—(excluding medical and hospital care)
- Maternal and child health
- Public health nursing
- Health education
- Dental health
- Laboratory services
- Local health services
- Other

Medical, Dental and Allied Services:

- Administration
- Physicians' services, such as those provided to persons receiving various welfare pensions
- Nursing services
- Dental care
- Pharmaceuticals
- Other

Hospital Care (including hospital insurance schemes):

- Administration—(including licensing and supervision)
- Planning
- General and special hospitals:
 - Administration, construction and operation of provincial hospitals
 - Payments for services
 - Grants:
 - Construction and equipment
 - Maintenance and operation
 - Nurses' training
- Mental hospitals and hospital schools:
 - Administration, construction and operation of provincial hospitals
 - Payments for services
 - Grants:
 - Construction and equipment
 - Maintenance and operation
- Tuberculosis hospitals:
 - Administration, construction and operation of provincial hospitals
 - Payments for services
 - Grants:
 - Construction and equipment
 - Maintenance and operation
- Other

Social Welfare

Aid to Aged Persons:

- Old age pensions:
 - Administration and supervision
- Pensions
- Homes for the aged:
 - Administration and supervision
 - Construction and operation of provincial homes for the aged
- Grants for construction and operation of other homes for the aged

Aid to Blind Persons:

- Blind pensions:
 - Administration and supervision
- Pensions
- Other:
 - Grants — (such as the Canadian National Institute for the Blind)

Aid to Unemployed Employables and Unemployables:

- Administration and supervision
- Assistance payments directly to persons and to other governments (includes disabled persons pensions)
- Institutional relief (provided in provincial and other institutions)

Mothers' Allowances:

- Administration and supervision
- Allowances

Child Welfare:

- General:
 - Administration
 - Research, statistics and planning
- Child care and protection:
 - Children's aid societies:
 - Administration and supervision
 - Maintenance of wards
 - Other
- Orphanages:
 - Administration
 - Maintenance and other payments
- Day nurseries:
 - Administration
 - Maintenance payments

Labour — (excluding farm labour which is classified under Natural Resources and Primary Industries)

- General:
 - Administration
 - Research and planning
 - Statistics
 - Other
- Maintenance of labour standards:
 - Wages and hours of work
 - Inspection of working conditions

- Control of collective bargaining:
 - Conciliation
 - Arbitration
- Employment services

Other Social Welfare:

- General administration and supervision
- Research and planning
- Statistics
- Generalized family service:
 - Administration and supervision
- Field service
- Widows' pensions
- Other

Recreational and Cultural Services

Archives, Art Galleries, Museums and Libraries

Parks, Beaches, Play Grounds, Zoos and Other Recreational Areas

Physical Culture

- Other** (including concert halls—construction and operation, or grants therefor)

Education

Schools Operated by Local Authorities (including vocational schools operated by local authorities):

- Administration
- Maintenance of standards:
 - Inspection
 - Attendance
 - Examinations
- Assistance to local schools:
 - Grants for construction
 - Grants for operation

Universities, Colleges and Other Schools:

- Administration and supervision
- Provincial universities, colleges and schools:
 - Normal schools
 - Agricultural schools
- Universities
- Vocational schools (see also schools operated by local authorities)
- Other
- Other universities, colleges and schools

Education of the Handicapped:

- Schools for the blind
- Schools for the deaf and dumb

Superannuation and Pensions:

- Administration
- Teachers' pensions
- Inspectors' pensions
- Contributions to teachers' pension funds

Other:

General:

- Administration
- Curricula
- Research and planning
- Statistics
- Correspondence courses
- Other—(such as adult education, scholarships, bursaries and prizes)

Natural Resources and Primary Industries

Fish and Game

- (1) Administration and supervision
- (2) Control and regulation (enforcement and inspection services)
- (3) Co-operation and marketing
- (4) Promotion and development—(fishing—fish hatcheries and ponds, purchase and distribution of fish, hunting, and trapping of fur, rehabilitation, game bounties, purchase and distribution of game)
- (5) Research and investigation—(animal pathology, biological and fish culture, economic and other research, statistics and publications)
- (6) Other

Forests

- (1) Administration and supervision
- (2) Control and regulation—(enforcement and inspection services, forest ranging, measurements and surveying)
- (3) Extension services—(grants to clubs and municipalities, short courses in forestry)
- (4) Promotion and development—(fire fighting and ranging, reforestation, forest access roads)
- (5) Research and investigation—(economic and other research, forest stations, statistics and publications)
- (6) Co-operation and markets
- (7) Other

Lands: Settlement and Agriculture

- (1) Administration and supervision
- (2) Control and regulation—(farm products control)
- (3) Co-operation and marketing
- (4) Drainage and irrigation
- (5) Extension services—(administration and office expenses, agricultural and horticultural societies, district agriculturists, exhibitions and fairs, short courses in agriculture, study groups and women's institutes, grants to clubs and municipalities)
- (6) Land settlement and rehabilitation
- (7) Land surveys
- (8) Production bonuses or subsidies—(cheese, feed and seed grains, hogs)
- (9) Promotion and Development—(apiaries, dairying, field crops, fruit growing, horticulture, livestock, poultry, fur farms)

- (10) Research, investigation and demonstration—(animal pathology, drought control, economic and other research, farms and experimental stations, statistics and publications, veterinary services)
- (11) Soil surveys and conservation
- (12) Other—(such as farm labour)

Minerals and Mines

- (1) Administration and supervision
- (2) Control and regulation—(assessment and assaying, inspection and testing of mines, gas and oil wells)
- (3) Extension services—(short courses in mining and metallurgy)
- (4) Production bonuses or subsidies—(coal, iron ore, natural gas, oil or petroleum)
- (5) Promotion and development—(coal and other mining, natural gas, oil and petroleum, quarrying, mining access roads)
- (6) Research and investigation—(geological, mineralogical and topographical surveys, map service, statistics and publications)
- (7) Other

Water Resources

- (1) Administration and supervision
- (2) Control and regulation—(dams, hydraulic services, water storages)
- (3) Promotion and development—(engineering and surveys)
- (4) Research and investigation—(geodetic and hydraulic surveys)
- (5) Other

Other—(such as general planning of natural resource programmes and overall conservation schemes)

Trade and Industrial Development

- (1) Administration and supervision
- (2) Grants or subsidies
- (3) Tourist promotion and publicity
- (4) Other

Local Government Planning and Development

- (1) Administration and supervision
- (2) Assessment
- (3) Planning, including grants to associations or municipalities
- (4) Other

Debt Charges and Other Financial Expenses

Commissions on Bond or Debenture Sales and Other Management Charges

Discount (or amount amortized) on Provincial Bond Sales

Bonded Debt Retirement¹

- (1) Serial debentures—principal instalments
- (2) Sinking fund debentures—sinking fund contributions

Interest

- (1) Bank overdrafts and temporary loans
- (2) Guaranteed debt assumed
- (3) Bonded debt
- (4) Savings certificates and deposits
- (5) Treasury bills
- (6) Other borrowings—(superannuation and pension funds, trust funds)

Loss on Foreign Exchange

Premium (or amount amortized) or Loss on Sale of Securities Purchased as Investments

Other

Unconditional Grants to Local Governments

See explanatory comment to Table 8 on page 16.

¹ Eliminated in these statistics when current and capital expenditures are combined. See Table 6, item 15 for amounts so eliminated.

Contributions to Government Enterprises

Amounts included here are listed in a footnote to Table 2. See also notes in connection with revenue received from government enterprises. Administrative expenses of government enterprises, such as liquor boards and power commissions, are not included in these "general" statistics.

Other

Civil Defence

Housing

Winter Works Projects in Municipalities

Other (such as expenditures resulting from major fires, floods or other disasters)

Non-expense and Surplus Payments

Advances Charged to Current Account

Refunds of Previous Years' Revenue

Other (such as transfers to reserves for doubtful accounts)

Government
Publications

BINDING SECT. AUG 28 1979

Government
Publications

